VIII

# HISTORY OF TAXATION IN CONNECTICUT

1636-1776

JOHNS HOPKINS UNIVERSITY STUDIES
IN
HISTORICAL AND POLITICAL SCIENCE
HERBERT B. ADAMS, Editor

History is past Politics and Politics are present History.—*Freeman*

FOURTEENTH SERIES
VIII

# HISTORY OF TAXATION IN CONNECTICUT
## 1636-1776

BY FREDERICK ROBERTSON JONES, A. M.

BALTIMORE
THE JOHNS HOPKINS PRESS
PUBLISHED MONTHLY
August, 1896

Copyright, 1896, by The Johns Hopkins Press.

The Friedenwald Co., Printers,
Baltimore.

## CONTENTS.


CHAPTER I. INTRODUCTION.

CHAPTER II. BASIS OF TAXATION. PAGE

Land Tax . . . . . 15
Property Tax . . . . . 20
Poll Tax . . . . . 23
"Faculty" and Income Taxes . . . . . 25

CHAPTER III. THE GRAND LIST.

Code of 1650 . . . . . 28
Officers: Powers; Duties . . . . . 30

CHAPTER IV. RATES.

Power to levy . . . . . 37
Form . . . . . 39
Reduplication . . . . . 41
Exemptions . . . . . 42
Bills of Credit . . . . . 43

CHAPTER V. COLLECTION OF TAXES.

The Constable . . . . . 46
Abatement—Discount . . . . . 51

CHAPTER VI. INDIRECT TAXATION.

Excises . . . . . 53
Imposts . . . . . 56
Tonnage Duties . . . . . 59

CHAPTER VII. LOCAL TAXATION.

Ecclesiastical Tax . . . . . 60
Educational Tax . . . . . 64
Other Taxes . . . . . 67
Machinery . . . . . 68

APPENDIX. TABLE OF GRAND LISTS.

# HISTORY OF TAXATION IN CONNECTICUT.[1]

## 1636-1776.

## CHAPTER I.

### INTRODUCTION.

The colonial history of Connecticut, whether considered from a religious, political or financial standpoint, is the portrayal of a steady and uniform growth. With regard to the financial history, this is especially true; but were the entire history of the commonwealth under consideration it would present four well defined periods:

I. *The Colonial Period*, 1636-1776. Distinguished by the simplicity of its system,—a rural people with colonial and archaic institutions.

II. *The Period of Industrial Growth*, 1776-1818. Matters relating to taxation became more complex in consequence of the growing industrial system, while the colonial system was continued.

III. *The Period of Radical Change*, 1818-1850. By the adoption of the constitution of 1818, property was taxed according to its selling value, and not, as formerly, according to its probable income.

IV. *The Modern Period.* Beginning with 1850, all property, unless especially exempted, was taxed and made ratable at three per cent. of its true value.[2]

It is the design ultimately to consider the financial history of the commonwealth throughout these periods, but

---

[1] Acknowledgments are due Prof. C. M. Andrews, of Bryn Mawr College, and Mr. C. E. Burnap and Miss Mary Graham Jones, of Hartford, for valuable assistance in the preparation of this monograph.

[2] Ely, "Taxation in American Cities and States," 134.

the history of taxation during the first or colonial period demands our immediate attention. From the time of the settlement of the three towns upon the river to the beginning of the Revolutionary War, a period of a hundred and forty years, there is not a break that would warrant a division of the history of taxation into periods. It is a continuous growth, though with periodic rings that mark well the change from the simplest possible system to that of a somewhat more complicated one. For this reason it has been found advisable to trace the history of the different elements in taxation without interruption to the end of the period, thus preserving the essential unity of the whole period and at the same time treating the topic in its completeness. The only exception to this rule is a short sketch of the earliest years of taxation, before any signs of a system appeared.

The two natural divisions of the history of taxation in Connecticut are, central or commonwealth taxation, and local, or, what is practically the same, town taxation; the other forms of local taxation, county and proprietorship, having been of minor importance. Commonwealth taxation is concerned with direct and indirect taxation,[1] while town taxation is treated in accordance with the three objects for which it was laid, viz: the general expenses incident to town government, ecclesiastical and educational expenses. Direct taxation was the backbone of the colonial system of taxation, the first and always the principal source of the commonwealth revenue. It was levied at first upon land, property and polls, and later upon "faculties"[2] and incomes. Land constituted a primary basis of taxation. It was taxed, not according to its selling value, but according to fixed rates for each kind, prescribed by statute, which were thought to represent the average

[1] "Taxes consist in the articles of rates, impost and excise." Douglass, "Summary of America," II., 177.

[2] A word used in colonial New England, meaning trades or professions.

income it would produce. Different kinds of property were listed at fixed sums, determined by law, and polls placed in the same list at a lump sum. Faculty was rated according to gains, and, as a later development, direct taxes placed upon incomes. All, however, was more or less determined by statute, and beyond the control of the listers, who made up the different assessments into a grand total called the Grand List, upon which taxes were levied in the form of a certain per cent., as "1d on the pound." The chief official in collecting the tax was the constable. Indirect taxation formed a very unimportant source of the public revenue. It developed late, and was introduced to lighten the burdens of the direct tax. As an excise it took the form of a payment for license to sell and a tax on products; while as an impost duty it was levied on exports and imports. Local taxation was confined to direct taxation and furnished the revenue for the support of the church, the school and the town. There were several other minor sources of public revenue, as for instance fines, fees, sale and rent of lands, land-banks and lotteries, which are interesting and would be treated in a financial history of the period, but in the scope of the present study they have no logical position.

The genesis of taxation in Connecticut shows a conscious effort on the part of the colonists to conform to the institutional model furnished by the mother colony. The seceding Massachusetts towns transplanted to Connecticut the financial system to which they had been accustomed in England and Massachusetts. Accordingly, as in Massachusetts,[1] we find that as the public revenue increased, those forms of taxation with which the colonists had already become familiar in England were gradually introduced—for example, the general property tax, taxes on certain specified classes of products, the tax on polls, imports, excise and the income tax, which with various modifications and additions continued to be the backbone of the system

[1] Douglas, "The Financial History of Massachusetts."

of taxation even down to 1818. The Massachusetts system of taxation was undoubtedly transferred to Connecticut and formed the foundation upon which the financial structure of the colony was built.[1] However, as we shall

[1] This fact is best shown by a comparative study of the several codes of laws of the two colonies: the Massachusetts codes of 1649 and 1660, the Connecticut code of 1650, the New Haven code of 1656 and the Andros code of 1687. Each of these codes embraced the laws regarding taxation. The Massachusetts code of 1649 is not extant; consequently the following argument is necessitated.

1. The New Haven code of 1656 was largely a copy of the Massachusetts code of 1649. The New Haven committee appointed March, 1648, to draw up a system of taxation reported, October 15, 1649, that "the law for carying one publique rates in ye Massachusets, wch is now in print, was read & considered, (wch was now also read in court,) and the comitee therin also advising wth the elders thought the way just and that it might suit vs and be followed here," etc. (New Haven Col. Rec., I., 494.) A disagreement as to the method of rating property was then noted, and the matter put into the hands of the Court to decide. The Court debated the report of the committee, and finally decided "that the order of ye Massachusets for publique rats should be an order heare in this towne, except in case of houses and household goods," etc. (ibid., 495.) This law was embodied in the code adopted in 1656, and in the title of these "Laws" we find decisive proof: "Certaine Lawes, Liberties and Orders made granted and established, at severale termes of the Generale Court of New Haven Colony, for and to the Inhabitants of that Jurisdiction, now collected, and further Published, for the use of such are concerned in them wherein they have made use of the Lawes published by the Honourable Colony of the Massachusetts" (ibid., II., 571). See also the request made to Governor Eaton, May, 1655 (ibid., 147). The title "Rates" in the code of Connecticut, and the title "Charges" in the code of New Haven, contain the laws relating to taxation in both of these colonies. These laws agree in most instances word for word, and a comparison will convince one that they are either copies of each other or are taken from a common source. The New Haven code was adopted after the Connecticut code, and acknowledged to have been taken from the Massachusetts code of 1649. Was not this Massachusetts code that common source? (F. C. Gray, Mass. Hist. Soc. Coll., 3 S., VIII., 191).

2. The Connecticut code of 1650 and the New Haven code of 1656 are very similar to the Massachusetts code of 1660, the latter being under the same alphabetical heads and the laws generally

discover, the two structures reared upon that foundation by these two colonies, differed materially—the fundamental principles borrowed from England, were in Connecticut, "twice purged."

The year 1639 is a most important date from a financial as well as from a constitutional point of view, for in the two compacts promulgated in that year are found the germs of a system of taxation. On the 14th of January, 1639, all of the freemen of the three towns upon the river met at Hartford and adopted the "Eleven Fundamental Orders."[1] Prior to the 4th of June, 1639, the colony of New Haven lived under a simple compact to be governed according to the rules laid down by the Scriptures. On that date all of the free planters assembled in a general meeting to consult about "settling civill gouermnt according to God." A compact was drawn up and signed by the voting freemen.[2] The eleventh of the Fundamental Orders states that when any General Court upon the necessities of the

---

in the same words. Now this Massachusetts code of 1660 is an amended form of that of 1649, and where it differs from those of Connecticut and New Haven, it differs from the laws of Massachusetts existing in 1649. This difference is due to the natural growth of the eleven years as embodied in the amended code of 1660.

3. When Andros came into power in 1686, an act was passed regulating taxation; it was nothing more nor less than the old Massachusetts laws of 1649 re-enacted ("Andros Tracts," II., 210; John Palmer, ibid., I., 80). This law of Andros and that of 1650 of Connecticut agree in all their principles of taxation, and in many instances read *verbatim*. Cf. Palfrey, "History of New England," III., 520.

The probability that the Connecticut settlers would adopt the customs of the mother colony, the well-known tendency of Connecticut to follow the "Bay Horse" in other legislation, and the fact that the union of New Haven with Connecticut in 1665 made practically no change in the system of taxation in the former, all tend to strengthen the argument just adduced. Cf. Palfrey, "History of New England," III., 57, 60-2; 3 Mass. Hist. Soc. Coll., VIII., 214; Windsor, "Narrative and Critical History," III., 371, note 2; 373, note; Chalmers, "Political Annals," I., 292.

[1] Conn. Col. Rec., I., 20-5. [2] New Haven Col. Rec., I., 12.

commonwealth agreed upon any sum of money to be levied upon the several towns within the jurisdiction, a committee was to be appointed to determine what proportion of the tax each town should pay—the committee to be made up of an equal number from each town.[1] The "Freemans Charge," a necessary preliminary to admittance to the New Haven compact, made it a duty for the freeman to promote the welfare of the jurisdiction according to his ability in both person and estate.[2]

On account of the stupidity or willfulness of Governor Vane and his Council, the feeble colony upon the Connecticut was brought into a life-or-death conflict with the Pequots, the most powerful Indians of Connecticut. The first day of May, 1637, the General Court, now first so called, assembled at Hartford and declared "an offensive warr agt the Pequott."[3] This war, though happily terminated in favor of the colonists, left distress upon all the people. Scarcity and debt was the condition. Notwithstanding this low state of the colony, it was necessary that a tax of £620 be collected immediately to defray the expenses of the war. This is probably the first public tax in Connecticut.[4] The system of collecting this tax was

---

[1] Conn. Col. Rec., I., 25; Trumbull, "History of Connecticut," I., 102; Hollister, "History of Connecticut," I., 87.

[2] New Haven Col. Rec., I., 19.

[3] The first "charge" of any kind that we find mentioned was the levy in kind to provide for this war. The towns were to furnish a certain amount of armor for the equipment of the soldiers; also biscuit, meal, suet, butter, the "good beare for the Captain" and the "3 or 4 gallons of strong water," and all kinds of food necessary for the maintenance of the soldiers. In the levy of corn, that product being a medium of exchange, the apportionment as between the towns was rigidly observed. Hartford furnished 42 men and 84 bushels of corn; Windsor, 30 men and 60 bushels of corn; and Wethersfield, 18 men and 36 bushels of corn. The same rule was observed in the second levy. Conn. Col. Rec., I., 9-10.

[4] It was assessed upon the towns as follows: £86 16s upon Agawam (Springfield, then considered to be in the Connecticut jurisdiction), £158 2s upon Windsor, £251 2s upon Hartford and

simple. Mr. Clement Chaplin was appointed treasurer. He directed his warrants to under-collectors who collected the rate, and after having defrayed the bills of the plantations by order of the treasurer, they returned the balance to the same official. In New Haven, the investments in the Joint-stock Association of Adventurers formed the basis of the first taxes. The first rate that we have mention of, is one made November 25, 1639, of twenty-five shillings upon every hundred pounds.[1] There was but one more tax of this kind before January 4, 1639,[2] when divisions

£124 upon Wethersfield. Payment could be made either "in monney, in Wampum at fower a penny, or in good and marchantable beaver at 9s p[r] pounde" (Conn. Col. Rec., I., 12). The collectors were slow in collecting the rate, for at the April session, 1638, a warrant was directed to the collectors of the towns, requiring them to make returns to the treasurer within twenty-five days or be held for contempt (ibid., 17). The amount ordered to be paid by the towns for certain services, November 1, 1636, can scarcely be called a public tax (ibid., 6). Mr. Trumbull, in his "History of Connecticut," does not mention it. J. W. Barber (Connecticut Historical Collections, 13) incorrectly states the first tax to have been one of £550. As Trumbull ("History of Connecticut," I., 95) makes this same mistake, it is evident that Barber copied the error. Hollister ("History of Connecticut," I., 91) does not make the error.

[1] Of the purpose for which it was levied we are not informed by the town records. New Haven Col. Rec., I., 12.

[2] This tax was one of 30s on every hundred pounds, to defray the cost of building a meeting-house. It brought in £500, the cost of the church, which shows a taxable amount of about £33,333⅓. It was to be paid in three installments; the first immediately, the second by the following March, and the third by the next May (New Haven Col. Rec., I., 25); Dr. Levermore, ("The Republic of New Haven," J. H. U. Studies, extra volume I., 76), undoubtedly confounds these two taxes. He says: "Of the earliest recorded tax nothing is known beyond the assertion that it was at the rate of 25s upon every hundred pounds, in order to defray the cost of the first meeting-house. The sum raised was £500, which shows a taxable amount of about £40,000." A glance at the New Haven Colonial Records, I., 25, will show the error. The 25s per hundred pounds was an earlier tax, and had nothing to do with the construction of the meeting-house, so far as we are able to find, for the tax of 30s per hundred pounds is made coincident with the order that a meeting-house be built, that is, November 25, 1639. Henry White (New Haven Hist. Soc. Papers, I., 34) probably falls into the same error.

of land were made and taxes thereafter were laid upon "real estate and not upon pounds sterling."[1]

Thus were the first principles of taxation transferred from the mother colony and early established in Connecticut. But as the wants of the colony became greater, other principles were from time to time introduced from the same source in order to meet these increased demands, until May, 1650, when they were all incorporated into the Code of Laws, from which date Connecticut may be said to have had a system of taxation.[2]

---

[1] Levermore, "The Republic of New Haven," 77; New Haven Col. Rec., I., 26-7.

[2] Conn. Col. Rec., I., 548. In the New Haven colony the codification of the laws did not take place until six years later, 1656. (New Haven Col. Rec., II., 581.)

## CHAPTER II.

### Basis of Taxation.

The duty of every citizen to contribute his share in the support of the colonial government was very clearly set forth in the Code of Laws. It declared that every inhabitant should contribute to all charges, both civil and ecclesiastical, and that every person who did not voluntarily contribute proportionally to his ability with the rest of the same town, should be compelled to do so by assessment and distraint. Furthermore, that the lands and estates of all men should be rated for all town charges where the lands and estates lay and where the persons dwelt.[1] This duty of every inhabitant to contribute towards the support of the colony was based upon the theory of benefit received by reason of the existence of the government. The amount of the contribution was determined by the ability of the inhabitant to pay, and his ability, by the amount of land and property he possessed, while every able-bodied freeman was required to pay a specified sum as a poll tax. Later, taxes were laid upon "faculties," and sometimes upon special classes of people. These bases of taxation will therefore be considered individually from their first appearance as a factor in taxation to the end of the period under consideration.

#### *Land Tax.*

In Connecticut, as in any system of taxation, land formed the primary basis. The first mention of it as a basis of taxation is January 4, 1638,[2] and August 5, 1640, in New Haven.[3] The former is especially noteworthy from the

---

[1] Conn. Col. Rec., I., 547-8.

[2] Conn. Col. Rec., I., 53.

[3] New Haven Col. Rec., I., 39. September, 1640, a rate of £200 was laid, "halfe upō estates and halfe upon lands."

fact that it introduced the principle by which land was rated during the entire colonial period, in fact down to 1818; this was the practice of rating land not according to its selling value but upon its probable net revenue—the "prfitte & benefitts thence ariseing."[1] It was, however, in New Haven that the estimates of the probable revenue of land were first prescribed by statute as fixed rates for each kind, for, October 23, 1640, an annual tax was placed upon land according to the quality.[2]

The Connecticut Code of Laws, May, 1650, brought matters relating to taxation of land into a more definite shape; all sorts of land, whether tilled or not, were taxed, with but few exceptions,[3] for country and town charges.

---

[1] "In our American colonies, in assessing of rates, real estate is generally valued at seven years' income, which is favorable. In Great Britain lands are sold at twenty or thirty years' purchase." (Douglass, "Summary of America," II., 178.) The report of the Special Tax Commission of Connecticut (January, 1887, pp. 9-10) is very clear upon this point: "Lands, as distinguished from buildings, were put in the list at a fixed rate for each kind prescribed by statute; not because those sums were deemed to be the value of the lands, but because they were thought to represent the average income they would produce." It is necessary to grasp this fact in order to understand why later, after the introduction of the principle of the Grand List, lands are rated at such low figures.

[2] 1. Land of the first division, 4d an acre upon all upland and meadows. 2. Land of the second division, 2d an acre. (New Haven Col. Rec., I., 43, 91, 193.) Later, about July, 1643, this twofold division was explained: land in the first division was upland within two miles of the town; it included "land in the Necke," which was rated separately; land in the second division lay without the two-mile limit. Ibid., 193.

[3] Other exemptions were made, but they were never numerous enough to impair the equality of the land tax. The following is the list during the entire colonial period:

1. Certain classes of land:

(a) Common land for free feed of cattle used by the inhabitants in general, whether belonging to towns or particular persons. (May 1650.) Conn. Col. Rec., I., 548.

(b) All estates of land in England. Ibid.

(c) Lands used for ecclesiastical, educational and charitable purposes. Ibid., VIII., 133.

(d) To encourage clearing land, inclosed land was freed from rates for four years (October, 1676). Ibid., II., 294; V., 473.

All estates, both real and personal, were rated at one penny for every twenty shillings,[1] and land in New Haven at twenty shillings an acre.[2]

The system of taxation was not affected in the least by the acquirement of the charter from Charles II., in 1662, and the consequent union with the New Haven colony. The system of taxing land was practically the same. As more territory was opened up, and the difference between the grades of land under improvement became greater, a new classification of lands was sorely needed. There was much inequality in the land tax under the old, rather rough manner of rating, and a new classification of lands was urged. October 13, 1670, the matter was taken up for consideration, with the result that a committee of seven prominent men of the colony was appointed to make a classification of the lands of the colony according to a "just and equal apprizement," and to make a report to the General Court.[3] But the committee does not seem to have done anything, as it made no report, and there is no reference to

---

(e) Pasture land when plowed for another crop (October, 1737). Ibid., VIII., 132.

2. Persons exempted from paying the land tax:

(a) Individuals at certain times for specific reasons. New Haven Col. Rec., I., 177; II., 581.

(b) Ministers of the Gospel were exempted from payment of rates on their land and other property, May, 1699. "The Governor, Councill and Representatives, in Generall Court assembled, from their peculiar regard unto, and for the encouragement of the severall ministers of the gospel that are called and settled in this Colonie, doe order and enact that their estates in the severall towns where they live shall be exempted from paying rates, and therefore not to be listed in the public and generall list." Conn. Col. Rec., IV., 287; Trumbull, "History of Connecticut," I., 400, 428.

[1] Conn. Col. Rec., I., 548. All "peculiars," viz., such lands as were not yet laid within the bounds of any town, were listed according to the rates of the town next to them (determined by the distance of the meeting-houses, ibid., 550), or in which they lay (May, 1717, Conn. Col. Rec., VI., 6). Cf. Douglass, "Summary of America," II., 177.

[2] New Haven Col. Rec., II., 581, 583.

[3] Conn. Col. Rec., II., 137.

the matter until six years later. October 23, 1676, a committee previously appointed for the purpose, and composed of the same number as the old, but, with the exception of one, of entirely different men, submitted a full report putting an estimate upon all the lands in the colony according to which they were to be entered upon the Grand List. It was evidently entirely satisfactory, as it was adopted at once. The valuation of lands varied as their use, quality, locality and position.[1] The system was somewhat complicated, there being different rates for each town in the colony, in addition to the classification by quality, etc. This schedule was not affected in the least by the temporary discontinuation of charter government, October 31, 1687. Lands were still rated at an "equal and indifferent value according to their worth in the towns and places where they lie."[2] The system was somewhat modified, May, 1712, when an act was passed by which all valuations were changed, a simpler classification by locality, introduced, but by which the division according to kind and quality remained essentially the same. For the purpose of rating meadow lands the colony was divided into three sections, roughly corresponding to the middle Connecticut Valley, the shore lands, and

---

[1] (a) Meadow lands were set in the list at from 55s to 20s per acre, and the best found in the town of Wethersfield.

(b) House or home lots were rated at from 55s to 15s per acre; those of Hartford and Wethersfield being rated at the former sum. (Cf. ibid., IV., 490.)

(c) Tilled lands, according as to whether they were lowlands or uplands, were rated at 25s to 8s per acre. The uplands of Hartford, upon the south side, were the best.

(d) Mowing and pasture lands were rated at from 20s to 10s per acre, and

(e) All other lands at 1s per acre.

Differences of opinion arose as to the meaning of "home lots." October 11, 1722, the General Court explained "that every lot wherever any inhabitant dwells (having first been under improvement four years) shall be deemed a house lot, and the owner thereof listed accordingly." (Conn. Col. Rec., VI., 338.)

[2] Ibid., III., 406.

the new and slightly improved lands of the west.[1] Meadow lands were assessed at different rates according to the section in which they were situated, and within that section according to their quality.[2] With this classification the colonial system of taxation, in so far as it affected land as a basis, became fully evolved. There was no further legislation that in any way affected the principles of the land tax.

---

[1] 1. Meadow lands in the county of Hartford.

2. Those in the counties of New Haven, New London and Fairfield.

3. Those in the towns of Danbury, Woodbury and Waterbury (October, 1737, this section was dropped. Ibid., VIII., 132).

The rating of these lands differed considerably; later, other changes were made:

(a) House-lots of three acres at £3 a lot, and smaller ones proportionally; if more than three acres, the surplus was assessed as plow and pasture lands of the like kind. (October, 1714, ibid., V., 473.) Cf. Douglass, "Summary of America," II., 177.

(b) Meadow lands: (1. Section). Plowing and mowing, 15s per acre; boggy meadows, if mowed, 5s per acre. (2. Section). Salt and fresh, 7s 6d an acre; boggy meadows, if mowed, 5s an acre. (3. Section). Mowing and plowing, 6s an acre; boggy meadows, if mowed, 4s an acre; all plow lands, 8s; all pasture lands, cleared, 8s; not cleared, but fenced, 12d.

(c) Other lands: (1) Plow lands, 10s per acre for every year improved. October, 1714, whether improved or not, if within fence ("except lands in common fields not improved," viz., only those lands which had been plowed. October, 1751, ibid., X., 45), at 10s an acre, and those assessed at a higher rate to remain as before (ibid., V., 473); May, 1715, assessed at 8s the year after the crop was taken off, as pasture land (ibid., V., 502). (2) Pasture lands: same as plow lands; except those not cleared, which were 12d. May, 1715, assessed at 8s an acre, except that overgrown with brush, which was 2s (ibid., V., 502; X, 45).

[2] Notwithstanding this act, certain towns would persist in entering their lands according to original grants or records, and not according to their true quantity within fence or improved; "whereby," as the act states, "the end of the law is not obtained nor the taxes equally laid on the inhabitants." To prevent further misunderstanding, it was explicitly stated, October, 1718, and restated October, 1720, that all ratable lands were to be entered in the list according to their real quantity within "fence or improvement." Conn. Col. Rec., VI., 76; VIII., 133.

*Property Tax.*

The public expenses were met by a revenue derived chiefly from direct taxes upon land and property; the latter was laid coincident with the former. The "Freemans Charge" of the town of New Haven mentions the duty of the citizen to pay to the public fund according to his "estate,"[1] while in Connecticut the first mention of a tax upon property was June, 1640.[2] In making up the lists of the town of New Haven, estates were classed apart from land; each citizen was required to render a true account of both.[3] The development of the property tax in this town is instructive, and as the result was the same as that in the Connecticut colony—the incorporation of the Massachusetts system—it is well worth our consideration. On account of the failure of the Delaware Company, those individuals who were rich in 1640, became impoverished, and possessing more land than their neighbors, who had accumulated personal property rather than real estate, the burdens of the land tax bore heavily upon them. It soon became evident that this inequality of taxation ought to be adjusted, so in the town court of March, 1648, it was moved that the court consider some other way of rating men than by lands. Others concurring, a committee was appointed to consider the matter. This committee studied the system of taxation then existing in Massachusetts, and October 15, 1649, reported that after having considered the laws in Massachusetts and other places, it advised the adoption of the Massachusetts system, but whether or not houses and household goods should be rated as in that system they were unable to decide and left it to the court's consideration. There was a prolonged debate over this

[1] September, 1640, a rate of £200 was levied, "halfe upō estates and halfe upon lands." New Haven Col. Rec., I., 19, 40.

[2] Mr. Allen was required to pay taxes on such "stocke as is resident or usually imployed" upon his land in Windsor. Conn. Col. Rec., I., 53.

[3] New Haven Col. Rec., I., 91, 192.

question, but the court decided that the Massachusetts system should be adopted, with the exception that houses and household goods should not be rated that year, but that if any man rented a house it should be listed at a moderate price. The price of cattle, ships and other property was to be according to the Massachusetts law.[1] The matter was finally settled November 29, 1649, when the court decided that all houses in the town should be "rated after ye rate of ten yeeres purchase, being vallewed at a moderate rent by the Comitee."[2] These provisions, with others, were incorporated into the New Haven laws of 1656, and agree with those of the Connecticut Code of Laws of 1650 (in many instances *verbatim*), with the exception that in the former, household stuff and goods for trade were exempted.[3]

Although taxes were laid upon properties coincident with land, yet it is altogether probable that in Connecticut, as in New Haven, the scope of the property tax was gradually widened so as to ultimately include almost all objects of value, and that for the purpose of lessening the burden of the tax upon land. Houses, mills, ships and smaller vessels,[4] "merchantable goods," cranes, wharves and all other "visible" estate "at home or at sea," were placed in the Grand List according to certain estimates of value, while cattle of all kinds were individually rated according to a permanent legal valuation governed by age.[5] These

[1] New Haven Col. Rec., 499, 502; Levermore, "The Republic of New Haven," 78.

[2] Ibid., 502.

[3] Ibid., II., 581; Conn. Col. Rec., I., 548.

[4] The amount at which ships and vessels were placed upon the list was not stated until May, 1726, when it was made 15s per ton. Conn. Col. Rec., VII., 9; Douglass, "Summary of America," II., 177.

[5] Cows, heifers, steers, oxen, bulls, horses, mares, sheep, goats and swine were listed according to age. (Conn. Col. Rec., I., 549; Douglass, ibid.; Bronson, "Early Government of Connecticut," New Haven Hist. Soc. Papers, III., 353. Cf. Palfrey, "History of New

valuations differed but very little in the codes of Connecticut and of New Haven. The usurpation of Andros made no change whatever in the principle of rating property, although the rates, especially those for cattle, differed from what the Code of 1650 specified, which was due of course to the change of values.[1] The only innovation was a tax upon strangers, who were required to contribute towards the expenses of the government according to the amount of goods they imported.[2] During the colonial period, certain persons were exempted from payment of the property tax, and certain kinds of property were not taxable, but the exemptions were not numerous and never threatened the equality of the tax.[3]

---

England," III., 54; Mass. Coll. Rec., IV., Part II., 367). The tax upon cattle was frequently avoided, usually in two ways: either by omitting them from the list, or sending them into other towns until the time of assessment was passed. To prevent the first, October, 1692, it was declared that all cattle omitted from the list should be forfeited, provided complaints were made within twelve months (Conn. Col. Rec., IV., 80). To prevent the second, October, 1728, it was enacted that all "animals" should be listed from the towns where found (ibid., VII., 208). Previously, they were usually listed where they wintered (ibid., II., 301; III., 3).

[1] Ibid., III., 406. The depreciation in the value of live stock may be traced in the following references: Conn. Col. Rec., II., 28, 62, 102, 142; III., 406; IV., 74; New Haven Col. Rec., II., 332, 360, 405, 452.

[2] On failure of strangers to return a true list of their estate, the selectmen of the town assessed them in the same manner as other inhabitants were assessed. Conn. Col. Rec., III., 408.

[3] The following is a complete list of all exemptions during the period:

1. Properties exempted:

(a) Household goods and stock for trade (New Haven Col. Rec., II., 581). Confined to New Haven and soon discontinued.

(b) Cattle of all sorts under one year old. Conn. Col. Rec., I., 549.

(c) Hay and corn in the "husbandman's hand," because all meadow, arable ground and cattle were ratable. Ibid.

(d) Dwelling houses, barns and all houses (save warehouses), October, 1664. Ibid., 433.

(e) Vessels owned in the colony and employed in the whale or cod fisheries for four months in the year. Enacted October, 1770,

### *Poll Tax.*

The theory that every able-bodied man should bear a certain minimum portion of the government expenses was firmly held by the early inhabitants of Connecticut. They had been accustomed to the tax on polls in England, and when the principles of the Massachusetts system of taxation were incorporated into the Code of 1650, the principle of the poll tax was taken without the slightest hesitation.[1] By this code all male persons from sixteen years old and upwards were set in the list at two shillings six pence.[2] This was found to be too high and, October, 1651, was reduced to eighteen pence, but later, under Andros, raised

---

for the encouragement of the whale and cod fisheries, which, "if encouraged, might prove a source of wealth to the colony, extending trade, navigation and revenue." Ibid., XIII., 365.

(f) "Each trooping horse." Douglass, "Summary of America," II., 179.

(g) All estates for ecclesiastical, educational and charitable uses. Ibid., 196; Conn. Col. Rec., VIII., 133.

2. Persons exempted from the tax:

(a) Ministers of the Gospel. Principal acts, May 11, 1699, and October, 1706. See also Conn. Col. Rec., IV., 176, 198, 231, 287, 316, 335, 405, 530; V., 2; XIII., 360; New Haven Col. Rec., I., 457; II., 181; Palfrey, IV., 281; Trumbull, I., 400, 428; Douglass, II., 179. Cf. Mass. Laws, 132-4; Palfrey, III., 50.

(b) The President of Yale College. Douglass, II., 179.

(c) Other persons on special occasions, as loss by fire. Conn. Col. Rec., III., 215.

[1] Conn. Col. Rec., I., 548; Palfrey, "History of New England," III., 50, 60. The first poll tax was levied in Massachusetts, November 4, 1646. (Mass. Col. Rec., II., 173; Palfrey, II., 11.) The principle of the poll tax was introduced into the New Haven colony as early as July, 1643 (New Haven Col. Rec., I., 96, 118), and the tax levied certainly by November, 1649 (ibid., 500). By the New Haven laws the polls were listed at 20s for all able-bodied males of sixteen years and upward (ibid., II., 581).

[2] Interpreted May, 1713, as meaning "above" sixteen years (Conn. Col. Rec., IV., 412). Servants and children who received wages paid their own poll tax, otherwise their masters and parents paid it (Conn. Col. Rec., I., 548; VIII., 113; New Haven Col. Rec., II., 581).

again to one shilling eight pence.[1] Some misunderstanding in the matter having arisen, October, 1722, the Court explained that all physicians and surgeons were to be taxed for their polls as other citizens.[2] Later, October, 1727, justices were also taxed.[3] The act of October, 1737, is in most instances merely a restatement of principles of taxation already firmly established in the colony, but in so far as it is concerned with the poll tax it is very important.[4] It marks an important change in the manner of expressing the poll in the lists. Previous to this date, as has just been shown, the amount of the poll tax was placed at 2s 6d and 18d for each taxpayer—the base upon which it was reckoned being as many pounds as pence. After this date polls were placed in the lists at the fixed sum of £18 each, and each male person from sixteen years old to seventy, with certain exceptions, was listed and required to pay as much on his head as though he were the owner of £18 estate. The change was, however, one more of form than principle —a change from the expression of the thing to the thing itself, from 18d to its base £18. The exemptions from the poll tax were numerous and applied to persons disabled by sickness, lameness and old age, to persons engaged in the

---

[1] Conn. Col. Rec., I., 229; III., 406; Bronson, "Early Government of Connecticut," New Haven Hist. Soc. Papers, III., 353. Cf. Palfrey, II., 261; III., 50.

[2] By a revision act of 1702, "allowed" physicians were exempted, says Dr. Bronson (III., 352). Dr. Rossiter, November 10, 1661, refused to pay the rate laid by the jurisdiction of New Haven, because, as he held, physicians were exempted in Massachusetts and Connecticut. Steiner, "MSS. History of Guilford."

[3] Conn. Col. Rec., VII., 143.

[4] Conn. Col. Rec., VIII., 132. Of course, before this time the polls were entered in the list with the estates according to their base, viz., 18d represented a listed value of £18. This is very evident from the Grand List of October, 1657, "the persons of Windzor are 161 . . . £2898." (Conn. Col. Rec., I., 308; Bronson, "Early Government of Connecticut," New Haven Hist. Soc. Papers, III., 353; Douglass, "Summary of America," II., 177. Cf. Palfrey, III., 60.)

ministry, in educational pursuits, in the management of the government, and in favored industries.[1]

### *"Faculty" and Income Taxes.*

After having considered the adoption of the Massachusetts system of taxation, the New Haven committee recommended that some action be taken to require skilled laborers to bear their proportion of the taxes, and that merchants be rated according to their "trades and stockes."[2] The Connecticut Code of Laws made provision for that class of laborers who, by the advantage of their trades, were better able to contribute to the expenses of the government than

---

[1] 1. On account of certain infirmities, as sickness, lameness, old age, etc., so as not to be self-supporting. Conn. Col. Rec., I., 549; III., 407; VI., 239; VIII., 133; New Haven Col. Rec., II., 581; Douglass, II., 177.

2. Ministers and their families, and elders of churches. Conn. Col. Rec., I., 548; VIII., 133; XIII., 360; New Haven Col. Rec., II., 581; Douglass, II., 177; Trumbull, I., 400, 428; Bronson, III., 352.

3. Rector of Yale College, tutors, school-masters and students of the college until the expiration of the time for taking their second degree. Conn. Col. Rec., VIII., 131-3; Douglass, II., 177; Bronson, III., 352.

4. Magistrates, Assistants, the Governor, Deputy Governor, Commissioners (while in office). Conn. Col. Rec., I., 548; II., 59; VIII., 133; New Haven Col. Rec., II., 581; Douglass, II., 177; Bronson, III., 352. The members of Andros' Council. Conn. Col. Rec., III., 406.

5. Persons engaged in favored occupations, as the iron works of New Haven (Conn. Col. Rec., II., 108), and the whale and cod fisheries (ibid., XIII., 365).

6. Those engaged in certain unusual military operations; as the officers and soldiers sent against Crown Point in the French and Indian War (Conn. Col. Rec., X., 424; XI., 182, 344), and December, 1775, those non-commissioned officers and soldiers employed in the Continental army during that year (ibid., XV., 197, 313).

7. Allowed physicians, until October, 1722. Bronson, III., 353. After May, 1721, any person above seventy years old. Conn. Col. Rec., VI., 239.

[2] New Haven Col. Rec., I., 494. October, 1763, licensed tavern-keepers were rated according to their gains. Conn. Col. Rec., XII., 191.

common laborers.[1] They were rated according to their gains just as other men were for the probable income of their estates. The law continued practically the same under Andros,[2] and throughout the period with certain modifications until the whole subject was minutely outlined by the important act of October, 1771. The compass of the tax gradually grew larger. October, 1737, attorneys-at-law were listed for their "faculty"—the least practitioners at £50 and others in proportion to their practice.[3] An income tax was laid May, 1757, when the General Court enacted that all persons who loaned or let out money should be rated in the list in proportion to their gains.[4] Before October, 1771, the rates at which "faculties" were to be put in the Grand List had not been stated by law, but left to the discretion of the listers, who performed their duty in a not very satisfactory manner; consequently there was confusion and inequality in the rating. At this date, these rates were specified, and all the tiresome details of an income tax introduced. Retail traders were listed at ten per cent. on the price cost of their stock;[5] wholesale traders, artificers, tavern-keepers and others rated for their business were listed in proportion to their profits and incomes.[6] "Curricles," chaises and other wheel-carriages, with or

---

[1] As "butchers, bakers, brewers, victuallers, smiths, carpenters, tailors, shoemakers, joiners, barbers, millers and all other manual persons and artists." Conn. Col. Rec., I., 549; III., 405. Cf. Massachusetts Records, II., 173; Palfrey, "History of New England," II., 262. The New Haven laws agree with those of Connecticut word for word. New Haven Col. Rec., II., 582.

[2] Merchants, shop-keepers and "factors" were assessed at the discretion of the listers. Conn. Col. Rec., III., 405; VIII., 132.

[3] Conn. Col. Rec., VI., 525; Douglass, "Summary of America," II., 178.

[4] As "traders and tradesmen." Conn. Col. Rec., XI., 14.

[5] Home products and home manufactures excepted.

[6] Those who suffered loss or were unsuccessful in their business, on application, received abatement. Those overcharged could be relieved by proving the same to the listers, selectmen, or others in authority.

without tops;[1] dwelling houses, according to the number of stories, rooms or fire-places[2]—all were placed in the lists at certain specified rates.[3]

---

[1] With tops, £5; without, £3 each.

[2] One story, two rooms, and two fire-places, £1; three rooms and three fire-places, 30s; four rooms and four fire-places, £2. One story, two rooms and two fire-places, £2; more than two rooms and two fire-places, £3.

[3] Conn. Col. Rec., XIII., 513.

## CHAPTER III.

### The Grand List.

*Code of 1650.*

Previous to November, 1650, whenever the General Court agreed upon a sum of money to be levied upon the towns for the management of the affairs of the colony, a committee was appointed, composed of an equal number from each town, who determined what proportion of the assessment each town should pay.[1] No system could be more simple than this, and in fact it soon became too simple to meet the requirements of a growing community. It was soon found that the want of a uniform and well-defined system of assessment and collection of taxes, and the undefined duties and powers of officers, caused the rate to fall unequally upon towns and individuals, and made its collection inconvenient and precarious.[2] Consequently there soon grew up a general demand for a change of system which culminated in the order of the General Court, April, 1646, when Mr. Ludlow was requested to draw up a body of laws for the government of the commonwealth and present it at the next session.[3] This he did not do until May, 1650, when the laws were adopted.[4] The old system was thus

[1] The last of the historic "Eleven Fundamental Orders" treats of taxation: "It is ordered, sentenced and decreed, that when any Generall Courte vppon the occations of the Comonwelth haue agreed vppon any sume or somes of mony to be leuyed vppon the seuerall Townes w$^{th}$in this Jurisdiction, that a Comittee be chosen to sett out and appoynt w$^{t}$ shall be the p$^{r}$portion of euery Towne to pay of the said leuy, p$^{r}$vided the Comitees be made vp of an equall nmber out of each Towne." (Conn. Col. Rec., I., 25; Johnston, "History of Connecticut.") The first tax laid according to this law was one of £100, one-half to be collected in one month and the other half in three months. It was apportioned by the three assessors as follows: Hartford, £43; Windsor, £28 6s 8d; and Wethersfield, £28 13s 4d. Conn. Col. Rec., I., 32.

[2] Conn. Col. Rec., I., 201, 355, 548. [3] Ibid., 138, 154. [4] Ibid., 509.

abandoned and superseded by the principle of the Grand List which was taken from the Massachusetts system.[1] A new system was needed so badly, and this supplied the need so well, that there was no objection to its adoption, and practically no fault found with its operation; and with but few modifications it continued to be the system until the adoption of the constitution of 1818. The first recorded Grand List was for the year 1651,[2] but it is very evident that the new law went into effect immediately, and that the tax levied November, 1650, was collected upon the basis of lists of persons and estates returned by the towns in that year.[3]

The Grand List,[4] which was a list of all the ratable persons and estates of the colony by towns, formed the foun-

---

[1] Massachusetts adopted the system November 4, 1646. It was the result of a growing feeling that the old system (essentially the same as that of Connecticut) had become inadequate to the needs of a rapidly growing colony. As in Connecticut, they thought at first the constables and other officers were to blame, and accordingly passed stringent laws governing them which involved heavy fines (Mass. Col. Rec., IV., Pt. I., 247. Cf. Conn. Col. Rec., I., 17, 30, 34, 550). Connecticut thus demonstrated her principle of following the "Bay Horse" when he went in the right direction. (Mass. Col. Rec., II., 174-5; Douglas, "Financial History of Massachusetts," 23.)

[2] The lists of only seven towns were returned, the others either having been exempted from taxation or their lists not having been completed. The amount of the whole was £75,492 10s 6d, Hartford leading the list with £22,404 19s (Conn. Col. Rec., I., 229; Trumbull, "History of Connecticut," I., 201). Dr. Bronson ("Early Government of Connecticut," New Haven Hist. Soc. Papers, III., 353) mentions but six; he omits Saybrook. The towns had lists of persons and estates, upon which was based their local tax, much earlier than 1650. New Haven presents a list as early as 1643 (New Haven Col. Rec., I., 91).

[3] No rate was levied in 1649, but November, 1650, Fairfield was fined for not returning her list of persons and estates according to a previous order of the Court, and furthermore required to pay taxes according to the estate it formerly gave in (Conn. Col. Rec., I., 213, 225). At the same session the treasurer was required to send his warrants to the towns, directing that the taxes be collected according to the "rule in the Courte for the present year."

[4] Sometimes called the "General List." Peters, "General History of Connecticut," 196-7.

dation upon which the revenue was raised. The details of its construction will be considered at length under the discussion of the officials who were concerned in that construction; in brief, however, as outlined by the Code of Laws, it was this: the treasurer annually sent his warrants to the constables and selectmen of the towns, requiring them to call together the inhabitants who, being thus assembled, chose three or four of their number to act as listers, one of whom should be a commissioner. The listers made a list of the male persons in their towns and a true estimate of all personal and real estate, and, with the aid of the selectmen, assessed the property according to principles outlined in the preceding chapter. At a certain specified time, the commissioners (later the deputies of the General Court) assembled at Hartford, and having corrected and equalized the lists, returned them to the General Court. The system as it existed in the New Haven colony, presents no differences whatever from that of Connecticut, as outlined in the Code of Laws. It was introduced in the same year and from the same source.[1]

*Officers: Powers; Duties.*

A commissioner was chosen by each town, at first in March, but later (1687) in July. This official, in so far as his connection with the system of taxation is concerned, was short-lived.[2] On the third Thursday in August he met the commissioners of the other towns at Hartford, and with

[1] In August, 1651, general tax-lists appeared. The Court then ordered that "all men betwixt this and this day seven-night must bring to those appointed in their several quarters a note of their persons, land, meadow, cattle, houses and other estates" (Levermore, "The Republic of New Haven," 78). The records of the jurisdiction from 1649 to 1653 are lost; consequently, we can speak only for the town of New Haven.

[2] In 1665 the commissioner was given "magistratical" power. In this function he was superseded in January, 1698, by the justice of the peace. C. M. Andrews, "River Towns of Connecticut," J. H. U. Studies, Seventh Series, VII-VIII-IX., 102-3.

them, carefully inspected and equalized the lists.[1] On the second Thursday in September they returned these lists duly signed by the General Court—this was the Grand List.[2] If any of the commissioners or selectmen willfully failed to perform the trust committed to them, they were fined usually according to the injury inflicted upon the colony by that neglect.[3] October, 1666, the powers of the commissioner as inspector were taken away and transferred to one of the deputies of the town. These powers were temporarily returned to the commissioner in 1687, under the Andros administration, and a few minor changes in the details of the office introduced. The commissioners were chosen in July, and not in March, as formerly; they inspected the lists at their county towns and not at Hartford; and they returned them to the treasurer instead of to the General Court.[4] These changes were necessitated by reason of the change of government from a democracy to a despotism—there being no General Court, and the treasurer representing the central authority in that colony—but they lasted no longer than the power of him who made them.

---

[1] Before May, 1651, an exception was made in the case of the commissioners of Fairfield and Stratford, who on the same day met at one of those towns, but two days before the session of the General Court in September met the other commissioners at Hartford (Conn. Col. Rec., I., 549). May, 1651, the former requirement was dropped, and only the latter remained in force (ibid., 221). If these commissioners could not agree in their inspection of the lists, they presented their differences to the Court which settled the matter.

[2] The Grand List previous to October, 1659, usually gave the persons and estates in separate lists, but after that date they were generally combined. For this reason a comparative study of the revenue from polls and estates is prevented.

[3] The fine was not to exceed forty shillings for each offense, and the case was to be prosecuted within six months (Conn. Col. Rec., I., 549). Under Andros, neither the fine nor the time for prosecution was limited (ibid., III., 407). Commissioners were frequently fined for neglect of duty (ibid., I., 278, 364, 379), and towns for not returning lists (ibid., 279, 405).

[4] Ibid., III., 406-7.

In spite of the frequent admonition from the General Court, and punishment by way of fines, the commissioners would not meet at Hartford with any degree of regularity at the time appointed for the purpose of inspecting the lists. The efficiency of the system of taxation was threatened by this indifference, but instead of placing more fines, the Court decided very wisely to remedy the evil by changing the system. The commissioners had probably found it difficult to meet at Hartford for the sole purpose of inspecting the lists, so the duty was transferred to the deputies, who were already required to attend the sessions of the General Court.[1] The plan was the one pursued by the New Haven colony prior to the union.[2] October, 1692, the deputies were relieved of this duty, and special men (one from each town) were appointed to inspect the lists and to return them corrected, to the next session of the county court.[3] This arrangement did not prove in any respect superior to the old, and October, 1703, the deputies were required to assume the duties of the inspector once more.[4] The final separation took place May, 1705, when the duties of inspector became merged in those of the lister.[5] This official was, no doubt, the proper one to perform this duty, and continued to do so throughout the period, with the

[1] Each town sent in its list by one of its deputies. These deputies met every year in October, on the first day of the sitting of the General Court, perfected the lists and presented them to the Court. A fine of £5 was laid upon the town that neglected to return its list (Conn. Col. Rec., II., 48). May, 1701, the October session of the Court was transferred to New Haven, where the lists were sent after that date (ibid., IV., 343-4).

[2] New Haven Col. Rec., II., 581.

[3] Cattle omitted from the lists were forfeited to the inspector and colony. Inspectors were required to take an oath, and on refusal to accept office were fined 40s. This was the oath: "You A. B. being chosen to present all such person or persons as shall neglect to giue a true accot of theire stocks of cattell horss and swine to the list makers according to law doe swear by the name of God that you will without fauoure and affection attend the duty of your place. . . ." Conn. Col. Rec., IV., 81.

[4] Ibid., 440.

[5] Ibid., 503.

exception of two years, when special inspectors were again appointed.[1] The listers sat as inspectors from the first of October to the last of December.[2]

By the Code of Laws, the towns, sometime in August, chose three or four men, all of whom, save one, acted as listers. Under Andros the functions of the lister were given to the commissioner[3] and the selectmen, but were returned to the former official in 1689, on the resumption of charter government. By the complete severance of the commissioner from all relations to the system of taxation, October, 1666, and the final abolition of the special office of inspector, May, 1705, all powers of making and correcting the lists were given the listers. The number of listers, May, 1724, was changed from three or four to as many as the towns at their annual meeting, should decide were necessary, provided the number did not exceed nine.[4] On account of the growth of the larger towns, even this number was found too small, and May, 1768, all limitation as to number was withdrawn.[5] Before assuming the duties of their office, listers were required to take an oath very similar to that of the inspector.[6] Prior to May, 1703, this was not the

---

[1] From May, 1712, to October, 1714, a few modifications were made; only one-half of omitted property was forfeited; the inspectors examined the lists from the time of perfecting them until new inspectors were chosen. The forfeiture for lands left out of the lists was 6s an acre. Ibid., V., 335.

[2] Ibid., 473. Some trouble was caused by repealing the law (ibid., 497).

[3] Conn. Col. Rec., III., 406; Palfrey, "History of New England," III., 520.

[4] Ibid., VI., 463; Douglass, "Summary of America," II., 176.

[5] Ibid., XIII., 74.

[6] "Listers Oath: You A. B. being chosen Lister for the town of H. for the year ensuing doe swear, that you dilligently and faithfully discharge and execute the office of lister within the limitts whereto you are appointed, and that in and by all the perticulars mentioned in the lawes whereto your office hath relation, and that you will do therin impartially according to law, without fear or favour according to the best of your abilitie. . ." (ibid., V., 439). In case of refusal to serve, listers suffered the same fine as other town officers refusing office.

case. The time fixed by the Code of Laws for warning the inhabitants to send in their lists was August.[1] May, 1705, the time was changed to July, and the lists were required to be handed in not later than the 20th of August.[2] The warning was at first given by the listers in person or by note, but, by an act of May, 1712, they were allowed to deputize others to give it.[3] Even this being found "difficult, troublesome and burdensome," October, 1719, it was declared sufficient warning for the listers to have posted signed notifications upon town posts in two or three public places.[4] The law was again modified May, 1775, when, in addition to a signed notice posted in the centre of each society, the listers were required to send a written notice to every inhabitant.[5]

In case any were overcharged in the lists they could get relief by applying to the listers, who directed a bill to the constable and treasurer stating that such was the case.[6] Should the listers refuse to issue such a bill of errors, the aggrieved party could appeal to an assistant or a justice of the peace, who, with the assistance of the majority of the selectmen, reviewed the case, and granted relief if they thought just.[7] The same applied to the constable when the list was overcharged in the total.[8] It was found that

---

[1] Conn. Col. Rec., I., 548.

[2] Ibid., IV., 503. Afterwards, not later than September 10. Douglass, "Summary," II., 177.

[3] Ibid., V., 335.

[4] The law was to be read annually at the town meeting by the clerk. Although it was to continue in force but two years, yet it was not changed until 1775. Ibid., 155.

[5] After being warned, should any of the inhabitants refuse or neglect to send in their lists, they, at first, forfeited all goods not returned (ibid., I., 319-20, 429, 434; III., 3, 112, 124), but later this was changed to one-half.

[6] Conn. Col. Rec., IV., 409.

[7] Douglass, "Summary," II., 177. May, 1707, the General Assembly declared that listers could not be prosecuted at common law for any error or mistake committed by them in making up the lists. Ibid., IV., 21.

[8] Restated May, 1713 (ibid., V., 385). Cf. ibid., VII., 466.

too much time was consumed examining the individual lists at the October session of the General Court, and after October, 1706, simply the sum-total was sent in by the listers.[1] To prevent the lists being altered or lost, the listers were required, May, 1730, to deliver their lists in January to the town clerk, taking his receipt. The clerks kept them for the use of the constables, rate-makers and collectors of the ministers, town and society rates.[2]

The principle of "will and doom" was declared as early as September, 1689.[3] If any persons failed in any way to hand in a complete list of their ratable estate, having been warned according to law, they were assessed by the listers at discretion—rated "will and doom." They were not excused should the listers fail to warn them in the time specified by law, and on being warned at any time not later than the first of May following, they were required to hand in their lists.[5] The principle applied not only to persons but to delinquent towns.[6] When a town neglected to send in a list of its persons and estates, the General Assembly took the action suggested by the facts of the case. Sometimes a committee of from two to four men was appointed who made up the list as best they could from lists volunteered by inhabitants, from land records, and from the opinion of neighbors.[7] Usually, however, the secretary was ordered to direct the sheriff of the county to summon the selectmen, or in their absence, three inhabitants, to make

---

[1] By an act of October, 1717, when listers returned the sum-total of their lists to the General Court in October, they were required to transmit a certificate from the assistant, justice of the peace, or town clerk before whom they were sworn, stating that such was done. The fine for not sending in either the sum-total or the certificate was £10. Ibid., VI., 21; X., 148.

[2] Conn. Col. Rec., VII., 288. [3] Ibid., IV., 6.

[4] Ibid., IV., 439, 502. [5] Ibid., VII., 38. [6] Ibid., V., 581.

[7] Conn. Col. Rec., IV., 35, 38, 331, 340. A committee of the Assembly was usually appointed to rectify imperfect town lists at the October session (ibid., 56, 79).

out a list.[1] Should this fail, the listers of any neighboring town were directed to make the list, "will and doom."

Fourfolding, or the custom of assessing all ratable estate omitted from the lists at four times its value as a penalty, was introduced October, 1703.[2] It took the place of the earlier law of forfeiture. From the first of October until the last of December the listers sat as inspectors, and on all ratable property they found omitted, they increased the assessment fourfold. The listers sent the sum-total of these fourfold additions by the deputies to the General Assembly in May, and the secretary transmitted an account to the treasurer.[3] For very good reasons, and by application to the proper sources, relief could be had from the fourfold burden.[4]

---

[1] Ibid., V., 133. Less frequently the county marshal was given a general search warrant to secure the detained list; and inhabitants who held their lists back were fined (ibid., IV., 237, 331).

[2] Ibid., IV., 439. Douglass, "Summary of America," II., 177.

[3] May, 1705. Conn. Col. Rec., IV., 503. On failure to send in this sum-total, listers suffered the same penalty as provided for not sending in the original list, viz., £10. (October, 1736; ibid., VIII., 56.) Persons frequently avoided taxation by selling or spiriting away property just before the lists were made. Live stock, too, was left out of the list and then killed. The Assembly found it necessary to provide for these irregularities by statute.

[4] Relief could be had for these reasons: (a) If it could be made apparent to the county court that either no notice had been received from the listers, or that by some "inevitable providence" the delinquent had been unable to hand in his list (ibid., 439). (b) If it could be proven that the property did not belong to the person on the 20th of August preceding; or that it was not left out "willfully," but because he thought the property was not his, and that as soon as he became aware of his error he sent in his list (ibid., V., 472; VI., 308). For cases, cf. ibid., 451; VII., 107; VIII., 182; IX., 368; X., 530; XI., 88, 269, 341, 545, 554.

Relief could be had on application to: (a) The county court (ibid., 439). (b) October, 1751, changed to an assistant or justice of the peace, with two of the selectmen (ibid., X., 45; Douglass, "Summary," II., 177). This change was the result of a great many complaints. (c) May, 1768, relief could be had on application to the General Assembly (ibid., XIV., 130).

## CHAPTER IV.

### RATES.

*Power to Levy.*

The early settlers of Connecticut, profiting by the experience of the Watertown incident,[1] took particular care that the expenditure of the funds of the colony should be thoroughly under the control of the more popular branch of the legislative body. Unlike the Massachusetts Bay colony, there were no struggles on the part of the deputies for the exclusive right of originating money bills. From the first this privilege was never questioned either by the Governor and Council—the embryonic Senate—or by the

[1] The facts in the case were these: The Governor and assistants of Massachusetts Bay voted a rate of £60 to meet the cost of building a palisado for Cambridge. Warrants were sent to collect Watertown's portion, which was £8. The pastor and elders assembled the people who delivered their opinions, "that it was not safe to pay moneys after that sort, for fear of bringing themselves and posterity into bondage." For this, February 7, 1631, the pastors and elders were brought before the Governor and assistants, where, instead of arguing that the assistants had no power to levy a tax, since they had ceased to be elected properly, they urged that "this government was no other but as of a mayor and alderman, who have no power to make laws or raise taxations without the people." Winthrop answered this by saying that "this government was rather in the nature of a parliament, and that no assistant could be chosen but by the freemen, who had power likewise to remove the assistants and put in others." "After much debate," the Watertown people acknowledged that they were in error and made a "humble admission." The Governor and assistants had no power whatever by the charter to raise money by levy, assessment or taxation, and, although the matter was finally settled, yet it continued to rankle in the breasts of the Watertown people who represented the democratic element as against the oligarchic spirit of the Governor and assistants, and was probably one of the causes of the secession of the three towns to Connecticut in 1634-5. Winthrop, "History of New England," I., 84; Doyle, I., 139; G. H. Haynes, "Representation and Suffrage in Massachusetts (1620-1691)," J. H. U. Studies, Twelfth Series, VIII.-IX., 17.

Upper House after it became definitely established October, 1698.[1] There is an instance when the Council between the sessions of the General Court granted an additional rate of six pence upon the pound to meet the increased expenses of an Indian war, but its action was submitted to the General Court at the next session for confirmation.[2]

During the suspension of charter government under Andros, the power of levying the rate was vested in that individual and his subservient Council—but practically in him, for he frequently disregarded the advice of the majority of his Council. Andros, in fact, with the concurrence of the traitor, Randolph, and four or five others of like character, taxed the people much as he pleased, without an assembly and without the consent of the people directly or indirectly.[3] Although there is not the slightest doubt that taxes were levied and collected in the most despotic and arbitrary manner, yet the right of Andros and his council to levy taxes upon sections of New England from a strictly legal point of view might be maintained with a certain amount of

---

[1] Conn. Col. Rec., IV., 267.

[2] This occurred January 24, 1675, and is the only instance that is definitely stated. The Governor and Council, from powers granted as early as March, 1662(3), sat during the intervals of the sessions of the General Court "to act in emergt occasions that concerne ye welfare" of the colony. With these powers and "by the advice and with the consent of the assistants of the sea-side and the Deputies of the county of Hartford" and three other men, the Council, January 24, 1675, deeming it necessary for the prosecution of the Indian war, added a rate of six pence per pound to the six pence which the Court had already granted (ibid., II., 401). At the next session of the General Court, May, 1676, the Council gave to the General Court "a briefe accot of their transactions and prosecutions of the war against the Indians, in rayseing of money for the defraying of that publique charge." "The Court haueing considered the premises, doe take sattisfaction in what hath been declared to be done by the sayd Councill and approue of the same." (Ibid., II., 275.)

[3] "Andros Tracts," II., 210; Trumbull, "History of Connecticut," I., 373.

force.[1] No colony felt the change from the democratic method of taxation to the despotic method pursued by Andros more grievously than did Connecticut, but there was little or no opposition in comparison to that aroused in Massachusetts. Of course, there were some protests, but the colony on the whole, pursued its traditional policy of making the best of the situation and of awaiting a favorable opportunity to remedy it.

### *Form.*

Before the adoption of the Code of Laws in 1650, it was the custom in Connecticut for the General Court to state the amount of the rate in a lump sum, and then apportion it among the towns according to some rough estimate of ability. The rate was expressed as "so many pounds," and its amount varied as the expenses of the colony.[2] The same system existed in the New Haven colony prior to the adoption of the laws of 1656, although the rate was expressed differently.[3] By the introduction of the Grand

---

[1] The following reasons seem to support this view:

1. Charter government had been discontinued in Massachusetts by writ of *quo warranto* and the government invested in Andros and his Council. The King's right to issue those warrants at that time can scarcely be questioned. The *quo warranto* against the charter of Connecticut was undecided.

2. Andros held the power to levy taxes from the King and Privy Council. As late as 1763 the courts declared that the King had authority to levy taxes upon colonies. "Andros Tracts," II., 210. In extenuation of the system of taxation imposed upon the colonies, it might be added that it was not a strange one. Andros adopted the Massachusetts code of 1649, which had been adopted by Connecticut and New Haven. It had also been confirmed by the King. At that time it was claimed (John Palmer, "Andros Tracts," I., 80) that this law was repealed October 10, 1683, but as it was probably done in anticipation of the coming trouble, it can scarcely be urged as a counter-argument. Plymouth had not adopted this code of laws, but there was little difference between the system of that colony and that of Massachusetts.

[2] Conn. Col. Rec., I., 25; New Haven Col. Rec., I., 25.

[3] A "whole yeares rate" (New Haven Col. Rec., I., 83); "halfe a rate" (ibid., II., 478); "a halfe years rate" (ibid., I., 230, 310);

List, the method of levying the rate was necessarily changed in both of the colonies. The Grand List became the basis upon which the General Court levied the tax.[1] It was expressed as a certain per cent. of the listed property,[2] and could be paid in money or "country pay."[3] During the Andros rule, the rate was one penny on the pound on all estates, personal and real, and the warrants for its collection were issued by the treasurer. The rates levied for the redemption of bills of credit were sometimes expressed as

---

"1 year and a halfe rate" (ibid., 482); or a "single rate" (ibid., II., 457). These rates were paid in equal portions, semi-annually, by the last of April and by the last of October. On extraordinary occasions other assessments were made (ibid., I., 193).

[1] *Supra*, p. 30.

[2] The treasurer was directed to send out his warrants for the collection of a tax equal to a "whole rate," or one penny on the pound (Conn. Col. Rec., I., 229, 266); or "halfe a Rate" (ibid., 236); or a "Rate & halfe" (ibid., 249); or "a penny in the pound" (ibid., 279, 373, 425); or "three farthings in the pound" (ibid., 285); "three half pence in ye £" (ibid., II., 52); "penny farthing" (ibid., 143); "sixpence" (ibid., 269); "eight pence" (ibid., 322); "eighteen pence" (ibid., 292); etc. The first rate levied under the percentage method was one of a "whole rate" upon the first Grand List, October, 1651 (Johnston, "History of Connecticut," 137; Conn. Col. Rec., I., 279).

[3] Rates were paid in "kind," wampum and money: (a) The price at which the products were received was annually stated for each. The process by which the payment in "kind" was gradually superseded by payment in money exclusively is interesting: First, the quantity of certain products was limited (1709); then the whole rate was ordered to be paid in a certain product; then a premium was placed upon payment in money by receiving it at an advance of a third or half (Conn. Col. Rec., III., 92, 160, 189, 213, 219). Payment in kind was abolished May, 1710 (ibid., V., 157), but was resumed again when the exigencies of the time demanded it, in 1720, and again during the French and Indian war in 1755 and 1757, but that is the last instance. (b) Wampum was received at certain prices, according to kind and quality. It was retained as a currency as late as 1704, and probably later. Conn. Col. Rec., I., 61; New Haven Col. Rec., I., 211; Roger Williams in Felt's "Massachusetts Currency." (c) The coins of England, Holland, Spain, and Massachusetts circulated freely, and were received at certain values, later prescribed by Parliament. Felt, "Massachusetts Currency," 26, 31; Mass. Col. Rec., I., 86; Bronson, "Connecticut Currency," 16 *et seq.*

a lump sum, but it was the exception rather than the rule: after 1746 the percentage method only was used.

### *Reduplication.*

The proportion of one penny per pound upon the assessed value of the persons and estates was at first the usual annual rate, and was considered quite sufficient to meet the public expenses. Soon, however, on account of the extremely slow growth of the Grand List,[1] and the large increase of the yearly budget, this unvarying rate became insufficient to meet the public expenses. Two methods were employed to remedy this: the legal fiction of the rate being a penny a pound a year was retained, but was either increased double, treble, etc., or by one of its factors; or on the other hand the rate was ordered twice or thrice a year. Thus the one penny a pound rate ceased to be *the* rate and became *a* rate.[2] Had it not been for their pernicious effect upon the poll tax, these methods of meeting the increased expenses of the colony would have been very ingenious and efficient. This practice undoubtedly resulted in great inequality of taxation to the disadvantage of those least able to bear it—those who possessed little or no property and paid merely a poll tax. It must be borne in mind that polls and estates were set in the same list at fixed values, and the rate levied upon the whole without distinction.[3] Now when it became customary to double, treble and quadruple the rate, or to levy two, three and four rates a year, rather than the one penny a pound rate, as the custom had formerly been, the poll tax as well as the property tax was increased accordingly. The poll tax being the same for the poor as for the rich, the reduplication fell with crushing weight upon those who had little or no property, in the form of a most pernicious regressive tax. When it is recalled that in times of

[1] The Appendix will show this slow growth.

[2] Cf. Douglass, "Financial History of Massachusetts."

[3] Johnston, "History of Connecticut," 267.

heavy expenditure, the rate reached as high as eleven and eighteen[1] pence per pound during the year, it will readily be seen what a serious matter this method of reduplication must have been to the small property-holders. The practice had long obtained in England and was the cause of much complaint in the Massachusetts Bay colony.[2] Strange to say, there was no protest made in Connecticut against the inequality, as there was in Massachusetts.[3] That this was the case is probably due to the fact that property had not become centralized in the hands of a few.

### *Exemptions.*

Another custom that threatened to disturb the equality of the tax was that of exempting towns partially or wholly from the public tax for a certain number of years. Owing to the prudent application of this practice by the General Court it did not result in serious inequality of taxation. Exemptions were given for very good reasons,[4] and in most

---

[1] October, 1676, during King Philip's War, the General Court levied a rate of 18d a pound; for three years after the war the rate was 11d per pound upon the Grand List, exclusive of all town and parish taxes (Conn. Col. Rec., II., 292; Trumbull, "History of Connecticut," I., 351). In this same war, 1676, the Massachusetts colony levied a rate of 16d per pound, the average for the whole war being about 4d (Douglas, "Financial History of Massachusetts," 29).

[2] Douglas, "The Financial History of Massachusetts," 30.

[3] The townsmen of Boston in 1653 petitioned against this inequality: "In respect of polle money we apprehend its parallel is not in any country where the sword is not drawn in offensive or defensive war." Mass. Archives, c, 44.

[4] For the "incouragement" of a town. May, 1649, the first exemption (Conn. Col. Rec., I., 185; also New Haven Col. Rec., I., 157); on becoming a town (ibid., I., 157; Conn. Col. Rec., I., 348); a new plantation just founded (ibid., II., 113, etc.; III., 240, etc.); to help establish a church (ibid., III., 2, 57); to build a mill (ibid., V., 98); to build a school-house; because of having suffered from the ravages of Indians, wars, etc. (cf. Mass. Col. Rec., IV., Pt. I., 262; II., 21; V., 13, 122).

instances there was a clear understanding that the colony was not to be at any expense for that town during the period of exemption.[1]

### *Bills of Credit.*

From the recovery of the charter at the accession of William and Mary, 1689, to the end of the period, the financial history of the colony is closely connected with the struggles with the French and Indians. The whole amount of taxes levied during King William's War was 20d on the pound.[2] Queen Anne's War broke out in 1702, and, owing to mismanagement and treachery on the part of the leaders of her allies, Dudley of Massachusetts and Cornbury of New York, matters became very gloomy. There was only about £2000 circulating cash. So great had been the expenses of the colony that in three years the General Assembly was compelled to levy taxes of more than two shillings upon the pound on the whole ratable list of the colony.[3] At this period such a condition of affairs could have but one result—the issuance of bills of credit. Until 1709, Connecticut had conducted its financial affairs upon a money basis. The tax rates had been raised or lowered according to the needs of the colony. On account of these wars the expenses had become enormous,[4] while neither the wealth of

---

[1] Conn. Col. Rec., II., 249; Trumbull, I., 451.

[2] By 1695 the colony had expended £7000 for the defense of her neighbors, £3000 for the Canadian expedition, and £2000 for the rest of the war, making a total of £12,000. Trumbull, "History of Connecticut," I., 351.

[3] Trumbull, "History of Connecticut," I., 428.

[4] The taxes, usually one, two, three, and at the greatest in times of peace four pence on the pound, had risen to seven or eight pence —"a ruinous rate for a poor and struggling agricultural commonwealth, whose own governmental expenses were kept down to the lowest point" (Johnston, "History of Connecticut," 254). The expenses of the government at this period were inconsiderable; they scarcely amounted to the salary of a King's Governor. "The ex-

the colony nor its financial astuteness had grown apace. The old system would not produce the required revenue, and the colonists knew of no other sound method, so they followed the treacherous course that their neighbors, Massachusetts Bay and Rhode Island, had already taken. June, 1709, the General Assembly was compelled to issue £8000 bills of credit.[1] To redeem this issue a special tax of ten pence per pound was voted; it was to be paid in two annual installments. By this act, Connecticut inaugurated her policy of levying a tax, in conjunction with every issue of bills of credit, large enough to redeem the issue and to pay the expenses of collection. This policy was departed from in but few instances,[2] and distinguishes this colony from her reckless neighbors, especially Rhode Island. From June, 1709, to October, 1713, including emissions to be exchanged for older issues, £40,500 were issued.[3] During King George's War there were issued about £80,000, and during the French and Indian War, £359,000. In nearly every instance, a tax was levied to redeem these issues, and the value of the articles in which the tax was payable, stated.[4]

---

penses of the two sessions annually hardly amounted to £400. The salary of the Governor was £200, and that of the Deputy Governor £50. The whole expense of government did not probably exceed £800 annually" (Trumbull, "History of Connecticut," I., 435).

[1] Conn. Col. Rec., IV., 111. The form of the bill was taken from Massachusetts.

[2] Ibid., VI., 325, 363. Where a tax was not levied in conjunction with the issue it was usually voted some time later in the year. In 1751 Parliament required a tax to be levied for every emission.

[3] Trumbull (I., 450) gives it £35,500, and Bronson (86) omits several issues from his list.

[4] These rates were usually payable in produce; bills of credit of Connecticut, at the advance of one shilling on the pound, (October, 1719, bills of credit of Massachusetts Bay, New York, Rhode Island or New Hampshire, having "four signers," but with no advance upon them, as in the case of bills of Connecticut); silver at 8s per ounce troy, and gold equivalent. May, 1776, the Continental bills at full face value (Conn. Col. Rec., XV., 306). Restrictions were later placed upon the acceptance of the bills of other colonies (October, 1771).

Although this paper currency (especially that of the old tenor)[1] became very much depreciated, and the colony suffered considerably from financial depression, yet her condition was prosperous in comparison with that of the other colonies.[2] Connecticut's policy with regard to paper money issues is but another illustration of the remarkable grasp the people had upon sound financial principles, and the untiring energy with which they applied them to the conditions of the time.

---

[1] By May, 1740, this paper currency had become so depreciated that it required twenty-eight shillings of it to buy an ounce of silver. "The remedy was sought in the same direction whence the evil had come, to wit: in novel legislation, and new emissions of paper, on the principle *similia similibus curantur*." Consequently, May, 1740, the Assembly ordered that £30,000 should be emitted, in value from one shilling to three pounds, receivable "in all payments, and in the Treasury." This issue was called "new tenor," in contradistinction to preceding issues, which were called "old tenor." Later, the legal-tender provision was struck out in obedience to a demand of the Board of Trade. Conn. Col. Rec., VIII., 319; Bronson, 56-8; Johnston, 256.

[2] Palfrey, "History of New England," III., 362, 379, 381; IV., 230, 482; V., 193; Trumbull, "History of Connecticut," I., 450; II., 46, 49, 266, 457; Douglass, "Summary of America," II., 178, 180. Compare the condition in Rhode Island (Douglass, I., 202).

## CHAPTER V.

### Collection of Taxes.

*The Constable.*

To this official, "armed, like his English prototype, with very large powers of arresting and impressing, of breaking open houses and the like,"[1] fell the duty of collecting the tax. Such powers would be very necessary in levying distress and making arrests, and it was on this account that he was selected by the English to gather the public revenue, and probably for like reason he naturally became the collector of the colony tax.[2] This officer, with his functions, was transplanted to Massachusetts,[3] and thence to Connecticut,[4] where from the very beginning of governmental organization throughout the whole period, he continued to be the collector of the commonwealth tax.[5] His duties were

---

[1] Blackstone, "Commentaries," I., 356.

[2] As to the other functions of the New England constable, consult Prof. H. B. Adams, "Norman Constables in America," J. H. U. Studies in Hist. and Pol. Science, First Series, VIII., 28-30.

[3] Douglas, "Financial History of Massachusetts," 22.

[4] In the autumn of 1635 the Massachusetts Court temporarily appointed a constable for the three towns upon the Connecticut—a legal recognition of equality (Prof. C. M. Andrews, "The River Towns of Connecticut," 23). The constable was the link between commonwealth and town, and his appointment was the recognition of the town as such (Johnston, "History of Connecticut," 78).

[5] A close examination of the records will show that the constable from the first, collected the colony rate in addition to his other manifold duties. April 26, 1636, at the first session of the Court, a constable was sworn for each of the three towns "for this next yeere and vntill newe be chosen" (Conn. Col. Rec., I., 1). On the following November, Sergeant Strickland and others were granted pay for certain services to the colony, and it was ordered by the court "y$^{t}$ the constable shall make a rate to that purpose" (ibid., 6). This conclusively shows that the constables were, in the first year of the colony, accustomed to gather rates, and that this

at first largely military, but after the Pequot War, he gradually lost his military character and became the civil officer outlined in the Code of 1650.[1] By this law, constables were

rate was placed in their hands as the natural officers to collect it. But further: February 9, 1637, just at the time when the term of office of the old constables was up, according to the order of the Court, Mr. Clement Chaplin was appointed treasurer to collect the rates that should be levied by the Court; and four under-collectors were appointed, one for each town. Of these collectors, Mr. Henry Wolcott was one of the constables sworn the year before. At the re-election of the town officers in the winter of 1637 it is probable that he was the only constable re-elected; and furthermore, we know that the constable for Agawam (Springfield) was first appointed this year. Just below the names of the under-collectors of the colony rate, the name of constable not having been mentioned, the records read: "They [certain military utensils] are to be delivered into the hands of the saide Constables of the said townes, and the said Constables," etc.; the names of the four towns had just been mentioned in connection with the under-collectors (ibid., 12). December 1, 1642, we have a direct statement that the constables collected the rate at that date: a rate of £50 was voted, and the produce and the values of each at which they were to be received by the constables in payment of the rate stated, "and the Constables of ech Towne are Ordered to receaue no other but at such vnder Rate as they shall esteeme yt at," etc. (ibid., 79). The constable gathered the colony rate in the town of Hartford as early as January 22, 1644 (Hartford Town Records, I., 43). December 6, 1648, the constables gathered the "fort rate" (Conn. Col. Rec., I., 170). The text of the Code of Laws, 1650, shows that the constable had been accustomed to gather the rates before the code was compiled: "Whereas much wrong hath beene done to the Country by the negligence of Constables, in not gathering such Leuyes as they haue receiued Warrants from the Treasurer, during theire office," etc. (ibid., 550). On account of the powers of the constable, it is likely that when the Court appointed under-collectors, February 9, 1637, it simply appointed the constables who had just been chosen by the towns.

[1] In the New Haven colony the marshal corresponded to the constable. He was first chosen for the town of New Haven, October 25, 1639 (New Haven Col. Rec. I., 21). Besides his military duties he also collected the jurisdiction rates (ibid., II., 601). Usually he was chosen by the Court in October, but after 1648 in May (ibid., II., 381). A marshal for the whole jurisdiction was chosen by the Court for the first time, October 26, 1643. At the union with Connecticut, two constables were chosen, though the service of a marshal was continued until 1670 (Levermore, "The Republic of New Haven," 157).

chosen annually before the first of March, by the towns, at their town meetings, and took the oath of office before a magistrate or at the next session of the General Court.[1] During the administration of Andros, all town officers were chosen on the third Monday in May, and the constables were sworn to a faithful discharge of their duties at the next Court of Sessions of their respective counties.[2] After the resumption of charter government, by a special act of the General Court, the time of election of town officers was made to occur uniformly in December.[3] In case of death or the removal of a constable, the town was required to elect another immediately.[4] October, 1721, the town clerks were required to send in to the General Court, some time during May, the names of the constables chosen by their towns.[5]

The Court having voted a rate, the treasurer, shortly after the second Thursday in September (and in any case at least three months before the time specified for its collection),[6] notified the constables to proceed to levy it.[7] The consta-

---

[1] Conn. Col. Rec., I., 522.

[2] By an order in Council, January, 1687, Andros directed the late treasurer of the colony, Mr. Joseph Whitney, with three others, to look after the financial affairs of Connecticut. The treasurer was to direct his warrants to the constables to collect the rates, and keep a strict account of funds received and disbursed (ibid., III., 401, 407, 429). The law regarding rates was enacted March 3, 1686 (ibid., 407).

[3] "Voted that the annual Town Meeting required by law to be held by the inhabitants of each town in this Colony some time in the month of December for the election of town officers and for managing the affairs of the town shall be in future held on the third Tuesday in December annually." Hartford Town Records, I., 300.

[4] Enacted May, 1694. Conn. Col. Rec., IV., 124.

[5] Ibid., VI., 280, 501.

[6] Enacted October, 1756, because of misunderstandings between the treasurer and constables (ibid., X., 561). During the administration of Andros, constables were required to return the rates to the treasurer before the 20th of November (ibid., III., 407), and arrange their accounts with the treasurer by the first of May (ibid., 408).

[7] New Haven first elected a treasurer with similar powers, May, 1641. New Haven Col. Rec., I., 51.

bles then gave reasonable warning to the inhabitants to pay their taxes upon a certain day.[1]

Constables were required to make payment of the rate to the treasurer by the last of June.[2] It was found quite difficult to do this because the constables were restricted to their own towns in their powers of collecting the rate, while many persons owned estates in different parts of the colony, and others moved from place to place after having been listed.[3] This fault was remedied October, 1719, when the constables and other collectors of rates were given the same jurisdiction throughout the colony that they possessed in their own districts.[4] Even with these powers, the constables often found it difficult to collect the rates and were then compelled to exercise the power of distress.[5] Any time within two months of the date on which the tax was to be returned to the treasurer, the constable by a warrant from either an assistant or magistrate, could collect the tax from a delinquent person by the process of distress.[6] A well-established order of distress was observed, from the seizure of mere movables to the arrest and imprisonment of the

---

[1] Conn. Col. Rec., I., 113, 551.

[2] From March, 1662(3), to October, 1708, constables delivered the rates at the Quarter Court in June (ibid., 393). The constables of Fairfield county made payment by the first week in June, and those of New Haven, New London and Hartford counties by the end of the second, third and fourth weeks respectively (ibid., V., 85).

[3] Conn. Col. Rec., VI., 154. [4] Ibid., 280.

[5] Ibid., I., 550. The exercise of this power in New Haven hurried on the union with Connecticut. The reception of the charter, 1662, placed the New Haven colony in a very embarrassing position. It was much in debt, and taxes had been spasmodically collected. Many of the inhabitants were disaffected and refused to pay their taxes, and when recourse was had to distress they fled to Connecticut, where they received prompt protection. December 13, 1664, the New Haven colony ceased to exist, and the dissensions came to an end. Trumbull, "History of Connecticut," I., 263; Levermore, "The Republic of New Haven."

[6] Conn. Col. Rec., I., 336; X., 561.

person.[1] Although a constable's term of office had expired, he still had the authority to distress for taxes in arrears during his incumbency, and if he died during his term of office [2] his administrators were given the same powers that he had possessed.[3] The functions of the constable were not changed by the usurpation of Andros, and in Connecticut there was a notable absence of the resistance to the collection of the tax that characterized Massachusetts during the same period.[4]

Constables were held responsible for the collection of the rates,[5] and unless they returned them by the time specified by law, their property was levied upon by the treasurer, who in turn, was responsible to the General Court for all deficiencies.[6] In disputes between the treasurer and con-

[1] 1. Goods or cattle. Such goods were sold at public auction for the specie in which the rate was to have been paid (Conn. Col. Rec., I., 336; II., 242; Trumbull, "History of Connecticut," I., 262). In New Haven and Connecticut a man's household necessities, apparel, tools and arms were exempted (Conn. Col. Rec., I., 537; New Haven Col. Rec., II., 601). The costs of distress were added to the rate.

2. Houses or lands. Such lands were sold at public auction and a good title given to the purchaser (Conn. Col. Rec., V., 327). Cf. New Haven Col. Rec., II., 551, 601.

3. Seizure of person. Before the man's person could be seized, the constable was required to satisfy the treasurer that there was no property to be taken, after which a warrant was issued empowering the constable to imprison the delinquent person until the next Court, unless he gave bail or paid the tax (Conn. Col. Rec., I., 550; IV., 61, 100. Cf. New Haven Col. Rec., II., 601). In case of resistance, violence was not used to the shedding of blood except in self-defense. Distress in any case could not be executed before the July succeeding the levy of the rate (Conn. Col. Rec., V., 183), and rates so collected were returned to the treasurer by August 31.

[2] Conn. Col. Rec., I., 550; V., 21.

[3] Ibid., VII., 306, 440.

[4] Several towns in Massachusetts (all but three in Essex county) refused to submit to the law of Andros. Several arrests were made and fines laid, after which the people saw the policy of Connecticut was the wiser one. Palfrey, "History of New England," III., 524 ff.; John Palmer, "Andros Tracts," I., 80; Trumbull, "History of Connecticut," I., 373.

[5] Conn. Col. Rec., I., 113. [6] Ibid., V., 123; X., 402.

stables, the General Court was the final arbiter.[1] When the property of constables was seized and found inadequate to supply the arrearage, the sheriff[2] levied execution upon the property of the selectmen or of any individuals of the town who, upon petition to the General Court, received authority to recover damages from the town at large.[3] Prior to May, 1714, there was no law of procedure in case a constable became insolvent.[4] Quite a number of defalcations had occurred, and it was found necessary to legislate upon the matter.[5] When the constable became insolvent, the sheriff collected the amount from the selectmen who were given authority to levy a rate upon the town sufficient to cover the amount with costs.[6]

*Abatement—Discount.*

Poor people and persons overcharged in the lists were granted abatement of taxes, either in whole or in part. In the former case, the power of granting such abatement was vested in the majority of the selectmen with the consent of an assistant or a justice of the peace, and the amount was paid by the town.[7]

An important act was passed, February, 1757, introducing a custom which practically amounted to a discount upon taxes paid in advance. The French and Indian War was being waged, and the colony was in need of immediate funds to send out an expedition. The rate granted for carry-

---

[1] Ibid., IV., 409.

[2] The treasurer at first found it very difficult to proceed against the constable, because there was no officer delegated by law to levy such executions. This power was given to the sheriff, May, 1713 (ibid., V., 380, 475; VII., 386). Within thirty days, that officer levied the execution, and within the next sixty days, reported what had been done; if nothing, then the selectmen were levied upon (ibid., X., 561).

[3] Ibid., I., 551. Bronson, "Early Government of Connecticut," New Haven Historical Soc. Papers, III., 352.

[4] Conn. Col. Rec., V., 441.

[5] Conn. Col. Rec., XIII., 94.

[6] Ibid., V., 441; VII., 440; XII., 464.

[7] Ibid., XII., 35, 355.

ing on the war was not payable until the last of the year, but, as the Court declared, it was apprehended that there were many rich and wealthy persons in the colony who, to advance the public interest, would readily pay the tax at once upon application. Those who were inclined to do this, were allowed five per cent. for all money advanced, from the time of payment to the last of December, at which time their taxes were due.[1] The law of May, 1767, naturally followed, by which interest was charged for all overdue taxes.[2] Three years later a committee was appointed to straighten out the monetary affairs of the colony, but there is no record of any change introduced; it was probably a mere auditing committee.[3]

---

[1] Conn. Col. Rec., X., 603.
[2] Ibid., XIII., 128, 187, 301.
[3] Ibid., XII., 561.

## CHAPTER V.

### Indirect Taxation.

Indirect taxation in colonial Connecticut, developed rather late and never became a vital part of the system of taxation. As in Massachusetts, indirect taxes were introduced to lighten the burden of the tax upon polls and estates.[1] This order of development was the reverse of that in New York, where the general property tax was introduced to ease the burden of indirect taxation.[2] Strictly speaking, there was no system of indirect taxation in Connecticut—the laws relating to the excise and impost were scattered and without any element of uniformity. The duties of the officials concerned in the collection of the tax were often ill-defined, due, to a certain extent, no doubt, to the fact that there was no separate administrative organization. The administration of the tax was placed in the hands of existing officials, and in some instances the collection of both excise and impost was intrusted to the same individual. As in the case of direct taxation, the principles of indirect taxation were taken from Massachusetts.[3]

#### *Excises.*

It is evident that as early as April, 1638, there was a tax upon the beaver trade,[4] and by January, 1646, a tax upon wine.[5] The excise duties prescribed by Andros were

---

[1] Douglas, "The Financial History of Massachusetts," 32.

[2] Schwab, "History of the New York Property Tax," 22 *et seq.*

[3] Palfrey, "History of New England," III., 60.

[4] "It is ordered there shalbe 1s p^r^ skin of beaver to be paide to the publique out of the Trade of beaver." Conn. Col. Rec., I., 20, 31, 161. Cf. Plymouth Rec., II., 103.

[5] Ibid., 262. The laws of New Haven, 1656, first provided for an excise upon liquors and wine; 8d for every gallon of liquor retailed,

on the manufacture and sale of liquors, and were specific.[1] To discourage the importation and sale of foreign liquors, May, 1735, an excise of six pence per gallon was laid upon all such liquors retailed.[2] By an act of October, 1755, which was in many respects a re-enactment of the Andros specifications, all distilled liquors sold in less quantities than thirty gallons paid an excise of four pence per gallon.[3]

Licenses were early required for liberty to sell intoxicating liquors and privilege to keep taverns, but there are few instances where they were not free of cost.[4] A stated revenue was first derived from the issuance of licenses, October, 1717, when pedlers were required to take out licenses at the first town in which they exhibited their goods, and for which they paid twenty shillings for every hundred pounds worth of goods.[5] May, 1757, the payment for the license was made a fixed sum, and the license was granted by the judge of the county court. By an act of October, 1770, an attempt was made to favor home industries at the expense of imported goods. All peddling was suppressed,

---

and 40s for every butt or pipe of wine. New Haven Col. Rec., II., 214, 592, 596. Cf. Conn. Col. Rec., I., 146, 262; Mass. Code, 1672, 82-3.

[1] For every butt or pipe of wine retailed, 50s; for every quart of brandy, rum, etc., 2d; for every hhd. of cider, ale or beer, 2s 6d; and so proportionally for a greater or lesser quantity (Conn. Col. Rec., III., 409, 443). It was found that the revenue thus received was very small, and an attempt was made by Andros to increase it by the "Additional Act" of February 15, 1687, when the excise upon wine was made 1s per gallon; brandy, rum, etc., increased by 4d per gallon; and beer, ale, and cider increased by 1s 3d per barrel (ibid., 433).

[2] Ibid., VII., 562, 565.

[3] Conn. Col. Rec., X., 409, 452. Cf. New Haven Col. Rec., II., 146. Douglass makes it 3d per gallon on all wine and distilled liquors. "Summary of America," II., 178.

[4] The following would hardly be counted an exception: October, 1664, the General Court granted "Samll Gibbs a lycense" to sell wine, for which privilege he was to present "the Court wth an anchor of the best of his wine, which the Court desires him to leaue wth the Gouernour." Conn. Col. Rec., I., 434.

[5] This certificate they were compelled to show on demand. Ibid., VI., 24.

with certain exceptions, but the licenses already granted were to run until the end of the period for which they were issued.[1]

It was not until the administration of Andros that anything approximating a system of excise appeared. The treasurer from the very first had been designated to administer the excise laws and receive the revenue;[2] to him, or others appointed for the purpose, retailers of liquors were required to pay the excise on the reception of their goods.[3] By the act of May, 1698, the Governor appointed one collector of the excise for each county,[4] but May, 1708, the power of appointing and dismissing was given to the county court.[5] Each collector had general management of the excise in his county, and on demand made a report to the colonial treasurer. Later, May, 1712, the treasurer could demand a report quarterly.[6] Moreover, because of the indebtedness of the counties and the expense of the grand jurors, all excise was handed over to the county treasurers for the use of the counties.[7] A still further differentiation took place May, 1735, when the townsmen appointed to nominate retailers of liquor, were also required to appoint a commissioner of excise to collect the town revenue, which was at the same time diverted to the town's use.[8] October, 1755, this commissioner or collector was required to be

[1] Except that of deer skins, beaver furs and all other produce and manufacture of this and neighboring colonies. Ibid., XIII., 364; Douglass, "Summary of America," II., 175.

[2] The first tax on beaver was ordered to be "paide into the Treasury every half yeere" (Conn. Col. Rec., I., 20, 31). In New Haven, payment was made to the treasurer within three months. New Haven Col. Rec., II., 217, 592, 596.

[3] Collectors were given authority to search for liquors and to gauge casks and make seizure. By agreement, retailers were allowed to pay the excise annually or quarterly without making entry.

[4] Conn. Col. Rec., IV., 262. [5] Ibid., V., 518. [6] Ibid., V., 319.

[7] "An Act for settling the Money collected for the Excise on the Treasury of the several Counties." Ibid., 320.

[8] Conn. Col. Rec., VII., 562.

appointed by each town at its annual meeting in December.[1] These collectors made payment to the colonial treasurer by the first of May succeeding their election.[2] Each town was responsible for the good conduct of its collector and saw that he gave sufficient security.[3] The clerk of each town, by an act of October, 1763, was required to certify to the colonial treasurer the name of each collector before the 21st of March.[4] The excise on liquors was frequently "farmed out" in New Haven,[5] and a committee was appointed to consider the advisability of introducing the custom into Connecticut, but no further action was taken in the matter.[6]

### *Imposts.*

The legislation of the colonial period relating to imposts is so empirical that an analysis upon which to base a systematic study is almost impossible.[7] Therefore, as was done in the consideration of the excise, it will be necessary to adopt a more chronological method of consideration than would otherwise be permissible were the laws relating to impost duties less arbitrary. The first duty levied was upon exports, but as it was laid temporarily and for a special purpose, and forms almost an isolated case, it demands but slight consideration.[8] The first duty upon imported liquors was laid April, 1654, but it was laid more to prohibit the

---

[1] Ibid., X., 409. [2] Ibid., X., 498. [3] Ibid., XI., 13. [4] Ibid., XII., 191.

[5] On the payment of £20 a year, the revenues from the excise were given to an individual, but with the understanding that he was not to sublet it. New Haven Col. Rec., II., 233, 405, 452, 490.

[6] May, 1762, the Assembly appointed Thomas Fitch to prepare a bill for "laying, regulating and farming out an excise on spiritous liquors," and to make report at the next session. There is no record that a report was made. Conn. Col. Rec., XII., 67.

[7] Compare with the condition in Massachusetts. Douglas, "Financial History of Massachusetts," 32.

[8] The purchase of the fort at the mouth of the river from Mr. Fenwick in 1644 involved the colony in a quarrel with Massachusetts. The debt was met largely by a duty upon products ex-

importation of such goods than to produce a revenue.[1] Under Andros a duty was laid upon all liquors imported, and the rates were greatly increased. Liquors landed for transportation, or brought from the countries where produced, were usually exempted from payment of the impost.[2] By a later act, October, 1708, the exemption was extended to liquors imported in Connecticut bottoms.[3] There was probably a custom duty upon tobacco prior to May, 1662, but the first recorded duty is on that date.[4] In 1687 all merchandise imported was rated as property or land, that is, one penny on the pound; this was changed in 1696 to a duty of two per cent. of the value of the goods.[5] May,

---

ported. Officers were stationed at Hartford, Windsor and Wethersfield, to give clearances, and power was given the fort to "make stay" of vessels which did not produce clearances. Springfield objected to the duty, and the matter was carried to the Commissioners of the United Colonies for settlement, who decided in favor of Connecticut (Conn. Col. Rec., I., 119, 120, 121, 170; II., 59; Trumbull, "History of Connecticut," I., 184, 194, 508; Palfrey, "History of New England," II., 240, 242; Hazard, II., 82-4). Massachusetts retaliated by withdrawing a law that exempted the vessels of the confederate colonies from payment of customs (Mass. Rec., II., 131; Hutchinson, I., 154, 156; Trumbull, I., 184). Later (May, 1714) a high export duty was laid upon lumber, to prevent its being shipped out of the colony in too large quantities. In times of public necessity the Governor, with the advice of the Council, prohibited the exportation of grain (Conn. Col. Rec., V., 434, 499; IX., 283, 286; Douglass, "Summary," II., 178).

[1] For every "anchor" of liquor, 10s; for every butt of wine, 40s; for every hhd. of wine, 20s, and for every quarter-cask, 10s (Conn. Col. Rec., I., 255). In New Haven the advisability of adopting a duty on wine was discussed at the same time that the Massachusetts system of taxation was under consideration for adoption (New Haven Col. Rec., I., 495). It was not, however, until six years later, May, 1655, that the jurisdiction of New Haven passed an impost law making wines and liquors dutiable. The law does not differ from that of Massachusetts or Connecticut, save in the mere tax (ibid., II., 146, 452).

[2] Conn. Col. Rec., IV., 249.

[3] Ibid., V., 84.

[4] 25s for every hhd., or 2d per pound. Ibid., V., 380.

[5] Ibid., IV., 167. May, 1768, it was raised to five pounds per hundred pounds worth of goods (ibid., XIII., 74).

1757, for the first time in the history of the colony, a special duty was laid upon tea. It was six pence on the pound by whatever means imported.[1]

To collect the early impost on liquors and tobacco, custom officers were appointed at certain towns which were designated as ports of entry.[2] To these officials, within twenty-four hours, the importer or master of the vessel paid the duty. If he was unable to make immediate payment, he gave bonds for the amount of the goods, agreeing to pay the impost, or, within two months, to transport the goods. May, 1747, a law was enacted which required the Governor to appoint a custom officer for each county.[3] Later, May, 1768, the number of collectors was increased to one for each town, and the power of appointment transferred to the town, which became responsible for the correct discharge of duty by its collector.[4] These collectors, by warrant from an assistant or a justice of the peace, were empowered to make seizure of goods and to prosecute offenders at the county court.[5] By an act of March, 1775, every collector of the customs was required to give a £1000 bond or be removed by the Governor.[6] A year later the Governor was made head naval officer and was given authority to appoint under-collectors for New London, New

---

[1] Ibid., XI., 10.

[2] The towns were Windsor, Wethersfield, Fairfield, Stratford, New London, Saybrook, Middletown and Norwalk. Conn. Col. Rec., I., 332. Under Andros, certain ports were specified at which all goods were entered. In the selection of these ports, Andros showed his dislike for Massachusetts, which was due, no doubt, to the open resistance in that colony to his arbitrary methods. The ports were Boston, Salem, Portsmouth, Bristol, Newport, New London, Saybrook, New Haven, Milford, Fairfield and Stamford (Conn. Col. Rec., III., 434). Thus out of eleven towns selected, Massachusetts was allotted but two, while Connecticut was given six and Rhode Island as many as Massachusetts.

[3] Ibid., IX., 283.

[4] December 20, 1768, the town of Hartford elected a collector in conformity with this act (Hartford T. Rec., II., 223, 229).

[5] Conn. Col. Rec., XIII., 74.

[6] Ibid., XIV., 391.

Haven, Middletown and Norwalk. One of their most important duties was that of entering and clearing vessels.[1]

### *Tonnage Duties.*

The early laws of Connecticut relating to maritime affairs were taken bodily from the laws of Massachusetts.[2] During the period under consideration, tonnage duties and fees for entering and clearing vessels were somewhat intermittent in their application, being usually applied in time of war, or to defray the cost of building lighthouses, or constructing and maintaining forts at certain places. One of the revenue laws of Andros was a tonnage duty upon all vessels above twelve tons not owned by inhabitants of New England. The duty was twelve pence or a pound of powder per ton for every voyage, and was paid to the treasurer of the colony, or to others appointed for the purpose of receiving it.[3] On the resumption of charter government, this duty was continued, but under slightly modified conditions.[4] During King George's War, for the defense of New London, a powder rate was placed upon all vessels leaving the colony for any port between Philadelphia and Portsmouth. Vessels bound for remoter ports were charged a larger tonnage.[5] A similar tonnage duty was levied during the French and Indian War for maintaining a war vessel,[6] and again in 1760 to construct and maintain a lighthouse.[7]

---

[1] Ibid., XV., 280. [2] Ibid., II., 201.

[3] Conn. Col. Rec., III., 411.

[4] The minimum tonnage was made eight, and the amount of powder to be paid reduced to a quarter of a pound (raised to a half-pound, May, 1695). Those vessels entering ports for wood, water, or on account of weather, provided they left within forty-eight hours, were not subject to the tonnage payment. The duty was payable only at ports where forts were situated (ibid., IV., 129).

[5] Vessels over ten tons and not more than fifty, 4s; over fifty tons and not more than a hundred, 8s; more than a hundred, 12s. Vessels bound for foreign ports paid double these rates. Ibid., IX., 75.

[6] Ibid., XI., 10. [7] Ibid., XI., 468.

## CHAPTER VI.

### Local Taxation.

In a study of local taxation in colonial Connecticut, the local division that demands our chief attention is the town. It is true there were other divisions, as the parish, the proprietorship, and the county; but, aside from the first mentioned, they demand slight consideration. The financial system of a Connecticut town, though interesting and instructive, was of a very simple character. During the first few years after the settlement of the three towns upon the river, few, if any, perplexing financial questions arose; charges of all kinds were raised by a single rate, and levied upon the inhabitants by some rough estimate of ability to pay. Bills were usually presented to the town meeting at the midwinter session, and a rate levied to pay them. Soon, however, a process of differentiation set in: first, the expense of unusual undertakings was met by special taxes; next, the minister's salary, and finally, the tax for educational purposes, were separated from the general rate.

#### *Ecclesiastical Tax.*

The first settlers of Connecticut made practically no distinction between civil and ecclesiastical affairs—to them the two were convertible terms.[1] The parish and township were identical even down to 1667. Civil and religious affairs were alike discussed and passed upon in the meeting-house.[2] Suffrage was not restricted by any ecclesiastical obligations, as in Massachusetts and New Haven, and at first the religious homogeneity of the settlers made voters and church-members practically identical. Likewise there was

---

[1] Johnston, "History of Connecticut," 220.

[2] Andrews, "River Towns of Connecticut," 83.

no distinction made between the different town charges: the establishment of the town, the church and the school always went hand in hand, and every inhabitant, by the Code of Laws, 1650, was compelled to contribute towards the maintenance of each. At first the minister's salary appears to have been raised by voluntary contributions, a committee being appointed to go from house to house to ask each man what he would give.[1] Although this method continued until quite late in several towns, yet in general it proved unequal and insufficient.[2] To provide a better method, the Commissioners of the "United Colonies of New England," September 5, 1644, proposed a law which was adopted by Connecticut the following October.[3] It propounded that every man should state what he would voluntarily give towards the support of the minister, and if any one refused to make a reasonable contribution he was to be rated by the town authorities and the amount collected by the civil power as other taxes.[4] On his settlement the minister was granted a certain amount of land and a house, in addition to his salary.[5] At first the minister

[1] This custom was practised in Windsor many years (Windsor Town Records, I., 48-9; Stiles "Ancient Windsor," 153; Guilford Town Rec., February 20, 1649(50); Andrews, "River Towns of Connecticut," 114). In Norwich an attempt was made after 1656, to raise the minister's salary by contributions. Collectors were instructed to exempt poor people (Caulkins, "History of Norwich," 125). As appears from the records, a similar attempt was made in the same town as late as April 30, 1767: "Voted to maintain the ministry not by a rate but by contributions to be taken up by the deacons in the first sabbath of every month" (ibid., 288).

[2] Bronson, "Early Government of Connecticut," 351.

[3] Conn. Col. Rec., I., 112; Hazard, II., 17; Bronson, 351. It was incorporated into the Code of Laws, 1650, under the title "Ministers' Meintenance" (Conn. Col. Rec., I., 545).

[4] "If any man refuse to pay a meet p^rportion, that then he be rated by authority in some iust & equall way; and if after this any man withhould or delay due paym^t the civill power to be exercised as in other iust debts." Cf. Peters, "General History of Connecticut," 59.

[5] One of the Fundamental Articles agreed upon at the settlement of Woodbury, February 14, 1672, is a sample of what all new towns

was supplied with firewood,[1] and allowed a certain number of days' work to bring his land under cultivation,[2] but both were soon superseded by money payments. The minister's salary was voted in a lump at the town meeting, and collected sometimes by the regular town collectors and at other times by special collectors.[3] The salary on the average was large, when the minister's grants and exemptions are taken into consideration. In answer to certain queries propounded by the mother country, July, 1680, the statement was made that the minister's salary was as much as £100 in some towns and nowhere less than £50 a year.[4]

By the Code of Laws every inhabitant was required to

---

did: "4ly We do further agree that y^r^ shall be Accomodation Reserved for y^e^ ministry besides what shall be allotted to y^e^ first removing minister" (Woodbury T. Rec., II., 175. Cf. Stiles, "Ancient Woodbury," 39, 136; Caulkins, "Norwich," 91; Levermore, "New Haven," 166). The minister was likewise given a share of the mill tolls (Andrews, "River Towns of Connecticut," 114). Money, in lieu of land, was sometimes given.

[1] Each inhabitant above a certain age was required to furnish a certain amount of wood, on penalty of being fined (Simsbury T. Rec., II., 21, 55; Guilford T. Rec., Dec. 9, 1671; Norwalk T. Rec., July 17, 1695). Next, men were hired to deliver the wood (Simsbury T. Rec., II., 51, 60, 94; Norwalk T. Rec., Feb. 23, 1699). Finally the minister was granted a certain amount of money in lieu of the firewood (Simsbury T. Rec., Jan. 3, 1711(2); Norwalk T. Rec., Feb. 28, 1706(7); Windsor T. Rec., Dec. 16, 1684).

[2] Simsbury T. Rec., II., 28, 80.

[3] Hartford town-meeting voted the minister a salary, December 3, 1664 (Hartford T. Rec., I., 166, 168); Simsbury, October 2, 1695; Norwalk, 1656; Windsor, October 8, 1651 (Windsor T. Rec., I., 5); Middletown, March 14, 1660 (Conn. Col. Rec., I., 362). In Hartford (Hartford T. Rec., I., 163) and in New Haven (Levermore, 166) the deacons sometimes collected the rate; but later, special collectors were chosen (Windsor, Dec. 10, 1659; Hartford T. Rec., I., 162; Simsbury T. Rec., II., 21; Norwalk, Dec. 5, 1694). A church could settle a minister, but it required a majority of the votes of the town to provide for his salary and the collection of it. If the town failed to collect the minister's salary, the General Assembly usually ordered the constable to collect it (Conn. Col. Rec., V., 50, 186).

[4] Conn. Col. Rec., III., 300. Andrews, "River Towns of Connecticut," 115.

contribute to all town charges "both ciuill and ecleseasticall," according to his ability.[1] Permission to establish an ecclesiastical society was received from the General Assembly, and was usually accompanied with exemption from colony rates for a certain number of years. Permission was received at the same time to levy taxes for the support of a minister and for building a church.[2] When the town decided to build or repair a meeting-house, a rate was voted and collected as a part of the town taxes.[3] The church at its establishment was always assigned large quantities of land which were free from taxation and not alienable.[4] As has been stated, previous to 1667 the township and the parish were identical, but at about that time a separation began which resulted in the transfer from the town to the ecclesiastical society of many matters relating to the church. The separation was gradual, and, in some instances, quite late in the period, meeting-houses were built and repaired by the town.[5] The colonists brought with them from Eng-

[1] Conn. Col. Rec., I., 548. The platform of Cambridge, 1648, stated the same. Trumbull, "History of Connecticut," I., 289.

[2] Ibid., III., 57; V., 321; VII., 334; IX., 399; Orcutt, "History of Torrington," 16. The site of the meeting-house was determined by the county court (Conn. Col. Rec., IX., 399; Cothren, "Ancient Woodbury," 227, 240).

[3] Hartford T. Records, I., 44, 67, 113, 131, 133, 162; Simsbury T. Rec., II., 16; II., 134; Norwalk T. Rec., Jan. 3, 1659; Windsor T. Rec., 1639(40); Norwich T. Rec., 1668.

[4] Wethersfield T. Rec., March 23, 1666; Hartford T. Rec., I., 223, and I., 340; Andrews, "River Towns of Connecticut," 45; Trumbull, "History of Connecticut," II., 102-3. Church lands were not taxable ("Contributions to the Ecclesiastical History of Connecticut," 287).

[5] The law of May, 1697, mentions "townes, plantations, or societies" (Conn. Col. Rec., IV., 198, 200). October, 1799, the law governing the support of the ministry in a society was definitely stated (ibid., IV., 316, 381). December 19, 1707, the society in Windsor voted the minister's salary, and December 28, 1710, voted to build a new meeting-house, and after 1712 the ecclesiastical records are found with the records of the school society. The acts of October, 1717 and 1726 recognized the separation, and provided how societies should be formed (ibid., VI., 33; VII., 74). The first society

land and Massachusetts the idea of a church supported by the state, and as long as voters were church members and all agreed "closely in creed and methods," there was little friction. It was inevitable, however, that by the natural growth of the colony the original homogeneity should be destroyed and trouble result. The point of friction was, of course, the payment of taxes by the dissenting churches for the support of the establishment. It was not for a colony with the democratic principles that characterized Connecticut to suffer this to continue, and laws of an alleviating character were enacted, beginning with 1727 and ending with the abolition of all privileges to the Congregational form in 1818.[1]

*Educational Tax.*

There is nothing that emphasizes the sterling worth of the early inhabitants of Connecticut more than the great regard they had for popular education. Their civil and ecclesiastical polity made the education of the youth necessary, if for nothing but self-preservation.[2] The establish-

---

of Norwalk took the management of ecclesiastical affairs in hand March, 1727 (Norwalk T. Rec., 121, 146). The town of Hartford ceased to conduct the affairs of church as early as December 23, 1684 (Hartford T. Rec., I., 223), while the town of Simsbury continued to legislate as late as December 17, 1722. Cf. N. E. Hist. Gen. Reg., XX., 45.

[1] The following is a summary of the acts of toleration in so far as they concerned taxation: May, 1708, all persons were given liberty to worship as they saw fit, but were not excused from paying taxes toward the support of the Congregational Church (Conn. Col. Rec., V., 50; Bronson, 395). May, 1727, members of the Church of England were freed from paying rates to the established church and given liberty to tax themselves (Conn. Col. Rec., VII., 106; Johnston, 236). May and October, 1729, this privilege was extended to cover the case of Quakers and Baptists (Conn. Col. Rec., VII., 237, 257). 1784, freedom granted to all religious bodies, but persons not connected with any church were compelled to pay rates to the Congregational Church. 1818, the entire divorcement of State and Church was accomplished. Cf. Palfrey, IV., 580.

[2] Stiles, "Ancient Windsor," 442. The titles "Children" and "Schools" of the Code of Laws, 1650, show how alive these early

ment of the church and the school usually went hand in hand in a Connecticut town,[1] and in many instances the schoolmaster was the assistant minister.[2] By the Code of Laws, 1650, when the population of a township increased to fifty householders it was required to employ a teacher to instruct the children in "Reading and wrighting." When the population reached a hundred families, a grammar school was required to be established. The method of raising the funds for the support of schools was left to the towns, but should any town fail to establish a school, it was required to contribute towards the support of the school in the neighboring town.[3] In the adoption of this system of common schools, Connecticut once more followed Massachusetts.[4]

The provision for the maintenance of schools was threefold—at first, appropriation by the town and payment by the scholars,[5] and later, appropriation by the colony.[6] In the

settlers were to the dependence of their religion and government upon education: "Forasmuch as the good Education of Children is of singular behoofe and benefitt to any Common wealth," etc., and "It being one chiefe project of that old deluder Sathan, to keepe men from the knowledge of the Scriptures," etc. (Conn. Col. Rec., I., 520, 554).

[1] We are of the opinion that to the Congregational Church more than to any other is due the introduction and the nurture of the principle of free education as one of the fundamental institutions of our body politic.

[2] May 28, 1656, Mr. Davis was granted £10 for "preaching and schooling" (Hartford T. Rec., I., 113). Cf. R. D. Smith, "History of Guilford," 82; Steiner's "MSS. History of Guilford"; "Contributions to the Ecclesiastical History of Connecticut," 249, 250; Cothren, "History of Ancient Woodbury," 39.

[3] "And if any Towne neglect the performance hereof aboue one yeare, then euery such Towne shall pay fiue pounds p^r^ Annu to the next such Schoole, till they shall performe this order." Conn. Col. Rec., I., 555; Trumbull, I., 290.

[4] Palfrey, "History of New England," III., 60.

[5] Andrews, "River Towns of Connecticut," 115. At first, only those scholars who attended paid, and if there were any who were too poor to pay, on application, the town paid for them (Hartford T. Rec., I., 34, 91, 137, 333). Later, Dec. 30, 1701, in Norwalk, all boys between five and twelve years, whether they went to school or not, were compelled to pay (Norwalk T. Rec., 96). Cf. Simsbury T. Rec., Dec., 1711.

[6] The colony aided the schools in three ways: 1. By grants of

discussion of local taxation, it is the first that demands our consideration. Hartford, as early as December 6, 1642, voted £30 a year to be settled upon the school forever,[1] and the following April, at a town meeting, a schoolmaster was employed; it was provided that if the receipts from the scholars did not amount to £40, the deficiency should be made up from the town treasury.[2] February 1, 1648, a special rate of £40 was levied for the support of the school.[3] Owing to the mutilation of the early town records of Windsor, it cannot be said when the first school appropriation was made in that town, but it is probable that it was not far behind Hartford.[4] The first allusion to a town payment by Windsor towards the maintenance of a schoolmaster was February, 1656(7),[5] when £5 was voted for that purpose. In New Haven a free school was established, February 25, 1641, and provision made for its support from the town treasury.[6] At first, the freemen at their town meetings, managed the affairs of the school directly, but after a while it became customary to invest this power in regularly appointed

---

land (Conn. Col. Rec., IV., 97, 402; Hartford T. Rec., I., 340; Andrews, 40). 2. Money appropriations. October, 1700, the General Assembly ordered a tax of forty shillings on every thousand pounds of estate, which was collected by the constables and divided between the towns which "maintained schools according to law" (Conn. Col. Rec., IV., 331, 375). 3. The revenues from the excise and impost were sometimes appropriated to educational purposes, Conn. Col. Rec., VII., 133; VIII., 585; IX., 596; X., 624; XI., 630. Douglass, "Summary," II., 189.

[1] Hartford Town Records, I., 32. [2] Ibid., I., 34.

[3] Ibid., I., 61, 96, 110, 155; II., 80, 82. November 20, 1660, a committee was appointed to consider the advisability of establishing a free school (ibid., I., 132). April 23, 1674, children were taught free of charge (ibid., I., 177).

[4] Stiles, "Ancient Windsor," 443. Appropriations were made in other towns quite early: in Guilford, October 7, 1646 (Steiner, "MSS. History of Guilford"; Smith, "History of Guilford," 82); in Norwalk, May 29, 1678 (Norwalk T. Rec., 69); in Norwich, 1677 (Caulkins, "History of Norwich," 92); and in Simsbury, January 12, 1703(4) (Simsbury T. Rec., II., 78).

[5] Windsor T. Rec., Feb., 1656(7). [6] New Haven T. Rec., I., 62.

committees, which about 1700 became a regular official board.[1] The school rates were usually levied in conjunction with the regular town rates and were collected by the same officials as were the latter.[2]

*Other Taxes.*

Besides these regular rates there were others of an irregular character.[3] Probably the most important of these were the poor rate and the special taxes for the construction and repair of bridges. It is probable that from the first the care of the poor was in the hands of the selectmen, upon whose recommendation special appropriations were made.[4] At first the town rates were simply increased to meet this extra expense,[5] but later it was found necessary to levy special rates.[6] These rates were collected by the regular town collectors and usually handed over to the selectmen, to be disposed of at their discretion. The expense of constructing a bridge, when it connected two towns, was usually borne half and half by each, a special rate being levied to meet the cost.[7]

---

[1] A committee was appointed in Hartford as early as February 15, 1655 (Hartford T. Rec., I., 110, 132, 164, 168, 183, 278). December 19, 1700, power of appointment and dismissal of the schoolmaster was given it (ibid., 279). From that date it received larger powers (ibid., II., 137, 140). A school committee was appointed in Simsbury, December 13, 1711 (Simsbury T. Records, II., 113).

[2] Hartford T. Rec., I., 137, 183, 333; Simsbury T. Rec., II., 70, 78, 79, 113; Norwalk T. Rec., 80.

[3] Andrews, "River Towns of Connecticut," 116.

[4] Hartford T. Rec., I., 121. November 9, 1702, the selectmen of Hartford were "required to look after the town poor" (ibid., 290). Cf. Simsbury T. Rec., II., 41, 94.

[5] Hartford T. Rec., I., 124, 338; II., 166, 178; Simsbury T. Rec., II., 41, 94.

[6] Hartford T. Rec., II., 64, 76.

[7] Hartford T. Rec., I., 131; II., 58, 117, 165, 169. January 1, 1671, voted "that there shall be a bridge made over Norwalk river; the charg shall be born according to the list of estates then in being of every inhabitant in the town of Norwalk" (Norwalk T. Rec., 59).

### *Machinery.*

The Code of Laws provided that all town rates should be made by the same rule as the colony rate.[1] The basis of the tax, the manner of listing and the method of collecting were identical with the commonwealth system of taxation. The town meeting was the legislative body of the township and had complete control of the financial affairs.[2] The town meetings were held at first once a month, but owing to the growth of the town they soon came to be held less frequently, the most important being those held in autumn and winter, when the rate was voted and townsmen, treasurer, listers, collectors and other officers were elected.[3] In its method of voting the rate, the town did not at once adopt the method first employed by the colony in 1650. It was not until 1688 that the custom of expressing the rate as so many pounds was superseded by the percentage method—levying a tax of so much on the pound, as "one penny upon the pound" and "one half penny and one farthing."[4] Townsmen were chosen in Hartford as early as 1638, and soon acquired very important duties.[5] They were the most

[1] "It is allso provided and ordered, that all Towne Rates shall bee made after the same manner and by the same rule as the Country Rate." Conn. Col. Rec., I., 550.

[2] Ibid., 36. "Township meetings or assemblies may make prudential laws or orders." Douglass, "Summary of America," II., 176.

[3] About 1700, all towns were required to hold their annual town meeting for the election of officers some time in December. "December 25, 1705, voted that the annual town meeting required by law to be held in each town some time in December each year to choose selectmen and other officers and for considering the affairs and occasions of the town shall be in future held on the third Tuesday in December annually" (Hartford T. Rec., I., 300). Cf. Douglass, II., 176; Andrews, "River Towns of Connecticut," 112; Steiner, "MSS. History of Guilford."

[4] Andrews, "River Towns of Connecticut," 114; Hartford T. Rec., II., 76, 78, 175, 206; Windsor T. Rec., February 10, 1702, and II., 58.

[5] Townsmen were first chosen in New Haven, November 17, 1651, that the town meetings "wch spends the towne much time, may not

important officials in the town expenditure, and were quite frequently called upon to "make the rate,"[1] but they could neither levy a rate nor collect it.[2] The town treasurer kept an account of the rates granted and levied, and, together with the townsmen, had general direction of the tax collectors, with power to issue warrants for their arrest in case they were negligent.[3] Listers of estates were early chosen in conformity with the specifications laid down in the Code of Laws, 1650.[4] Their duties and powers were outlined by that code and have been considered in a previous chapter.[5] In the town of Hartford it is probable that the collection of the town rates was at first placed in the hands of the officials whom, December, 1639, the town ordered to be chosen to aid the selectmen "in such things as they appoint about the town affairs and be paid at a publicque charge."[6] Soon regular collectors were chosen annually for this purpose. Collectors, by warrants from the treasurer of the town, had power to levy execution upon delinquent taxpayers, and as a last resort to arrest them.[7] Their power was further

---

be so often" (New Haven Col. Rec., II., 76). First chosen in Norwalk, April 13, 1654 (Norwalk T. Rec., 43). Prof. Andrews states (109) the "name selectmen does not appear in Hartford before 1691." From the Hartford town records it is evident the name townsmen had become changed to that of selectmen as early as December 5, 1687 (Hartford T. Rec., I., 233).

[1] Hartford T. Rec., I., 94, 300; II., 184, 217; Simsbury T. Rec., Feb., 1735. December 12, 1770, the Hartford selectmen were given authority to make abatements in taxes when it was evident that persons were overcharged (Hartford T. Rec., II., 235). Steiner's "MSS. History of Guilford."

[2] Hartford T. Rec., I., 57; Andrews, "River Towns of Connecticut," 108; Stiles, "Ancient Windsor," 57.

[3] Hartford T. Rec., I., 344; II., 45; Simsbury T. Rec., II., 18, 79.

[4] Hartford T. Rec., I., 131 (Jan. 14, 1660). In Hartford as many as six were elected. Cf. Andrews, "River Towns of Connecticut," 101; Stiles, "Ancient Windsor," 62; Steiner's "MSS. History of Guilford."

[5] *Infra.*

[6] Hartford T. Rec., Dec. 23, 1639; Andrews, 95.

[7] Hartford T. Rec., II., 57; Steiner, "MSS. History of Guilford."

increased, May, 1728, when they were given the power of sheriffs and constables in the execution of their offices.[1] This extension of power was probably due to the difficulty that the local tax collectors had experienced heretofore in collecting rates by the process of distress.

Counties were established May, 1666.[2] When it became necessary for a county to levy a tax to build a jail or a court-house, the county court levied the tax, and the constables, at first, by warrant from the county treasurer, collected it.[3] The method of collecting the tax was changed somewhat, May, 1753, when the county court was given authority to appoint county collectors, who were given the same authority and were made subject to the same regulations as other collectors of rates.[4] The following October it was enacted that before the county court could levy a tax for building a jail or court-house, the consent of the major part of the assistants and the justices of the peace was to be had.[5] Those proprietorships not constituted into townships had authority to levy taxes and to appoint collectors and rate-makers as occasion demanded.[6]

---

[1] Conn. Col. Rec., VII., 173. [2] Ibid., II., 34.
[3] Ibid., IV., 361; VI., 158. [4] Ibid., X., 160. [5] Ibid., 206.
[6] Like the county collectors, these collectors were given the same powers and governed by the same regulations as other collectors of rates. Ibid., VII., 379-380. Douglass, "Summary of America," II., 177; Andrews, "River Towns of Connecticut," 66.

# APPENDIX.

## GRAND LISTS AND LISTS OF NINE REPRESENTATIVE TOWNS.[1]

| Date. | HARTFORD. | WETHERSFIELD. | WINDSOR. | MIDDLETOWN. | NEW LONDON. | NEW HAVEN. | GUILFORD. | MILFORD. | SIMSBURY. | GRAND LISTS OF THE COLONY. |
|---|---|---|---|---|---|---|---|---|---|---|
| | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. |
| Oct. 1651 | 22,404 19 .. | 12,748 .. .... | 15,435 .. .. | ..... .. .. | .. .. .. .. | ..... .. ... | ..... .. .... | ..... .. .... | ..... .. .. | 75,492 10 16 |
| 1652 | 19,733 19 .. | 11,499 .. .... | 14,093 .. .. | ... . .. .. | ..... .. .... | ..... .. ... | ..... .. .... | ..... .. .... | ..... .. .. | 70,011 13 .... |
| Sept. 1653 | 19,749 .. .. | 12,243 .. .... | 15,084 .. .. | ..... .. .. | ..... .. .... | ..... .. .... | ..... .. .... | ..... .. .... | ..... .. .. | 79,576 19 .... |
| 1654 | 19,609 .. .. | 12,602 .. .... | 15,833 .. .. | 2,173 .. .. | ..... .. .. | . ... .. .... | ..... .. .... | ..... .. .... | ..... .. .. | 79,074 .. .... |
| Oct. 1655 | 19,525 .. .. | 12,404 .. .... | 15,595 .. .. | 2,315 .. .. | ..... .. .. | ..... .. .... | ..... .. .... | ..... .. .... | ..... .. .. | 73,170 08 .... |
| 1658 | 20,547 .. .. | 12,397 .. .... | 16,209 .. .. | 2,326 .. .. | 5,793 04 .. | .... .. .... | ..... .. .... | ..... .. .... | ..... .. .. | 85,485 17 .... |
| 1665 | 17,734 .. .. | 11,847 11 .... | 15,812 .. .. | 3,719 10 .. | 9,059 02 .. | 17,703 10 .... | 7,315 .. .... | 9,600 .. .... | ..... .. .. | 153,620 16 05 |
| 1670 | 17,028 05 .. | 11,510 .. .... | 13,545 .. .. | 3,915 .. .. | 8,506 15 .. | 16,140 10 .... | 6,276 11 .... | 9,994 15 .... | ..... .. .. | 145,778 01 .... |
| 1675 | 15,462 .. .. | 11,359 .. .... | 13,481 .. .. | 4,818 .. .. | 9,572 .. .. | 13,550 .. .... | 6,538 06 .... | 8,836 05 .... | ..... .. .. | 147,940 02 .... |
| 1680 | 17,188 .. .. | 11,928 .. .... | 14,353 .. .. | 5,018 .. .. | 9,818 .. .. | 14,284 .. .... | 6,214 .. .... | 8,906 .. .... | ..... .. .. | 156,298 .. .... |
| 1685 | 17,162 .. .. | 13,215 .. .... | 14,678 .. .. | 5,599 .. .. | 11,186 .. .. | 15,428 .. .... | 6,220 .. .... | 9,685 .. .... | ..... .. .. | 168,707 .. .... |
| 1689 | 19,112 .. .. | 13,992 .. .... | 14,953 .. .. | 5,468 .. .. | 8,588 .. .. | 16,286 .. .... | 7,000 .. .... | 9,856 .. .... | 3,606 .. .. | 172,820 .. .... |
| 1695 | 17,936 .. .. | 11,468 .. .... | 15,652 .. .. | 5,648 .. .. | 10,138 .. .. | 15,101 .. .... | 7,529 .. .... | 9,646 .. .... | 2,604 .. .. | 180,858 .. .... |
| 1700 | 17,844 .. .. | 11,373 .. .... | 15,726 .. .. | 6,743 .. .. | 8,722 19 .. | 16,769 .. .... | 7,951 .. .... | 10,775 .. .... | 2,984 .. .. | 198,531 19 .... |
| 1705 | 20,010 .. .. | 13,534 .. .... | 16,352 .. .. | 8,417 .. .. | 8,769 . .. | 19,128 .. .... | 10,031 .. .... | 12,028 .. .... | 3,776 .. .. | 245,963 15 .... |
| 1710 | 18,879 15 .. | 15,398 12 .... | 14,608 07 .. | 9,517 18 .. | 10,351 15 .. | 18,339 04 .... | 11,645 05 .... | 13,248 03 .... | 4,249 07 .. | 281,639 13 06 |
| 1715 | 20,697 01 .. | 14,739 03 06 | 15,973 06 06 | 11,909 09 .. | 10,740 15 .. | 22,159 04 02½ | 13,577 19 01 | 15,047 06 05 | 4,509 13 06 | 327,394 08 07½ |
| 1720 | 23,403 10 11 | 19,060 14 06 | 18,114 17 .. | 14,341 19 07 | 15,730 16 02 | 29,074 02 10 | 16,362 01 13 | 18,334 05 01 | 7,100 02 06 | 432 990 11 11 |
| 1725 | 24,784 01 06 | 19,364 .. .... | 20,923 05 .. | 17,704 05 03 | 17,643 15 .. | 33.145 06 10 | 20,910 16 01 | 23,333 05 02 | 8,339 .. 06 | 543.018 05 11 |
| 1730 | 27,959 02 03 | 22,400 16 04 | 24,637 06 .. | 22,325 03 .. | 18,985 06 06 | 36,903 04 11 | 20,958 03 07 | 22,836 03 07 | 9,922 07 .. | 640,719 13 09 |
| 1735 | 32,962 02 10 | 22,365 19 03 | 26,882 .. .. | 27,201 15 .. | 24,131 .. .. | 41,750 06 01 | 25,678 06 02 | 24.772 04 ½ | 10,696 11 06 | 759,877 04 04½ |
| 1740 | 31,772 07 03 | 28,349 04 03 | 31,097 .. .. | 33,290 05 .. | 27,903 16 .. | 43,828 01 06 | 27,939 08 .... | 25,099 .. 07 | 13,888 15 .. | 979,286 02 .... |
| 1745 | 35,579 04 04 | 25,185 09 04 | 33,407 12 11 | 38,205 03 .. | 33,220 03 03 | 47,633 09 ... | 30,460 08 06½ | 25,398 16 01 | 16,053 08 .. | 1,013,839 10 08 |
| 1750 | 38,725 04 05 | 29,378 03 .... | 39,611 18 06 | 48,456 12 .. | 30,227 01 07 | 55,632 03 06½ | 33,677 .. 05 | 28,950 11 05½ | 19,536 04 .. | 1,267,415 19 .... |
| 1755 | 39,227 13 03 | 27,553 02 07½ | 42,369 07 .. | 50,251 11 .. | 35,761 07 .. | 58,536 05 09½ | 32,217 14 09 | 28,657 11 06 | 21,526 .. .. | 1,317,560 14 04½ |
| 1760 | 38,381 05 03 | 27,992 05 05 | 42,021 04 02 | 49.556 08 08 | 34,753 04 08 | 57,188 09 09 | 31,766 .. 10 | 26,464 14 08 | 23,311 18 .. | 1,472,997 19 02 |
| 1765 | 39,732 09 .. | 29,978 18 09 | 42,811 10 06 | 56,276 01 .. | 38,554 05 03 | 57,640 03 03 | 33,096 12 10½ | 26,599 03 10 | 24,137 05 .. | 1,576,806 10 09½ |
| 1770 | 44,159 11 .. | 31,939 01 04 | 24,455 13 03 | 41,108 02 .. | 36,724 12 06 | 68,338 14 05 | 34,355 15 06 | 29,538 14 07 | 28,825 04 .. | 1,781,135 02 06½ |
| Dec. 1775 | 51.253 11 05 | 34,158 16 07½ | 24,993 06 07 | 45,055 03 04 | 35,685 01 03 | 73,712 04 06 | 35,544 11 07½ | 30,019 06 09 | 36,601 06 .. | 1,975,275 03 09 |

[1] This table shows the Grand List and the individual assessments of nine representative towns from 1651 to 1775. One is impressed by the fact that not only is the rate of increase very small, but the amount of wealth represented is much smaller than would naturally be expected. This was due to the method of entering estates in the lists according to the probable income rather than the true value. Some of the fluctuations in the town lists were due to the fact that property omitted from the lists in the first place were "fourfolded." The Grand List, with one exception (1670), shows a small but steady increase. This one exception was probably due to the fact that assessments in the New Haven jurisdiction were more exact. From 1665 to 1680, New Haven, Guilford, and Milford show a steady decrease. Prior to the union with Connecticut, the amounts of the rates of these three towns, rather than the lists of persons and estates, were recorded. The great increase in the Grand List from 1658 to 1665 was partly caused by the annexation of the New Haven jurisdiction.